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William Tyrrell Esqr the 4 of July 1830
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William Tyrell the 4 of May

George Tarte

William Tyrell his Book

I Began this book the 28th of July

BOOK-KEEPING,

IN THE

True Italian Form

OF

DEBTOR AND CREDITOR,

BY WAY OF DOUBLE ENTRY;

OR,

PRACTICAL BOOK-KEEPING

EXEMPLIFIED,

FROM THE PRECEPTS OF THE LATE INGENIOUS

D. DOWLING,

AUTHOR OF MERCANTILE ARITHMETIC.

With the Addition of Computations in Exchange, and Tables shewing the Proportion that the Weights and Measures of the principal Cities in Europe bear to each other.

BY

WILLIAM JACKSON, ACCOMPTANT.

DUBLIN:

PRINTED FOR D. WOGAN, 28, MERCHANT'S-QUAY.

1815.

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PREFACE.

IN conducting of Business (as the compiler of the Treatise, called PRACTICAL BOOK-KEEPING, observes) Order and Method contribute very much to lighten the Care, facilitate the Dispatch, and ensure the success thereof: And the advantages of regularity are not more sensibly experienced by the extensive Trader in any part of his transactions, than in the orderly stating and keeping his Books of Accounts. This being a point of the utmost importance, the neglect thereof is often attended with the most disastrous consequences; as it is manifest, his affairs must be in disorder, whose Books of Accounts are so: Which, if they had been rightly kept and judiciously posted, the situation of his affairs could be readily known from the regularity of his entries: And among the *Hollanders* it is taken for a maxim, That, "he who fails in "business or becomes a bankrupt, must have been ig-"norant of this important branch of knowledge;" an evident instance of the great estimation they have for the ART of Book-keeping, and of the indispensible necessity that an accomplished Merchant lies under to be perfectly acquainted with it.

The Method, which for a series of time past, has been universally adopted by merchants of distinction for keeping their accounts, is that called the *ITALIAN* method, by a double entry of Debtor and Creditor, which by way of eminence is now always distinguished by the appellation of BOOK-KEEPING, as being of all others the most perfect, the most elegant, and the most satisfactory, either for the merchant's own information in the general state of his affairs, or any particular branch thereof,

or otherwise for the inspection of others who may have had connections with him in trade.

Therefore the general plan, and manner of expression in making entries to be laid before pupils, as a proper pattern for their instruction, ought to be such as may furnish their understandings with the clearest ideas of the principles on which they are to proceed, and imperceptibly familiarize them in that method, and to that style, proper to be used in real business: And, from a copious variety of precedents, teach young proficients how to dispose Occurrences of any kind, in the neatest and most correct mercantile manner.

For,

Though "not only every province and country, but "every profession hath its peculiar dialect, and manner of "expression: That which graces the merchant is distinguished by conciseness with perspicuity, and simplicity with elegance, rejecting all useless superfluities; "yet adopts that which is easy, intelligible, natural and "useful."

The generality of speculative writers on this subject, not too closely adhering to these principles, have deviated too much from natural simplicity, and by aiming too strictly at Art, have introduced sundry needless Accounts, particularly in Company, tending rather to perplex than elucidate their Journal and Leger Entries.

Previous to these Treatises called the Complete System of *Italian* Book-keeping, or the complete system of practical Book-keeping from *Dowling's* precepts, the first pieces worthy of the name that appeared in print here, were *Webster's* Essay on Book-keeping, and *Mair's* Book-keeping methodized. And indeed *Webster's* Theory and instructions were well received, but his Examples were neither sufficiently comprehensive, nor his Foreign Company Accounts so well adapted to the course of trade as the importance of the subject required; *Mair* indeed reduced his rules into a regular easy system,

system, and merited great applause, though at the same time his examples, neither in Foreign nor Company Accounts, were handled in so mercantile and perspicuous a manner, in his Journal and Leger, as might be expected from so eminent an Author on other subjects, and his set of Books were deemed to be very short or deficient.

These defects gave the ingenious author of Mercantile Arithmetic a fair opportunity of displaying his abilities, in teaching the excellent art in the city of *Dublin*; and undoubtedly had he lived to revise and publish his own curious system of instructions, upon the art of Book-keeping, he would have imparted his knowledge to the world with the greatest advantage and elegance; but it seems that after his decease nothing could be found on the subject but imperfect copies taken by school-boys from his first manuscript; some of which falling into the hands of *J. H.* a young man of considerable experience in the Counting-house, who, thinking it a pity that such excellent precepts should be lost, collected as much of the scattered remains as he possibly could, and set himself to work, in order to rescue from obscurity, and introduce to public view, that curious piece, entitled, A Complete System of Practical Book-keeping, extracted from and comprehended in that highly applauded method commonly called *Dowling's*; which Edition having met with a generous encouragement by subscription, and the remainder now sold off, I have revised the work at the request of certain Book-sellers who propose to republish it.

But finding it abound with puerile expressions, far beneath the pen of the original author, I have presumed to make such alterations as appeared necessary to render the expression of the Entries conformable to the language of the most eminent Accountants now in the practice of business; and in many places have made such Amendments and Changes as may render it worthy of a new title, with as much propriety as there was first in changing *Italian*

Book-keeping for *Practical* Book-keeping (or *vice versa:)* both being in a manner one and the same, only with the alteration of names, and a considerable addition on Exchanges, and some useful Tables collected by the Editor, and transferred from the practical Book-keeping to this treatise, which now appears under the title of, BOOK-KEEPING in the TRUE *ITALIAN* FORM of Debtor and Creditor, by way of Double Entry, exemplified from the precepts of the late ingenious Author, and improved by

WILLIAM JACKSON.

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ITALIAN BOOK-KEEPING,

ACCORDING TO THE

MODERN METHOD.

INTRODUCTION.

BOOK-KEEPING is the Art of keeping Books of Accounts.

ITALIAN Book-keeping is the method of keeping accounts by way of *Dr.* and *Cr.* or *Double-entry*, and is so called, because it was first used by the *Italians.*

IT is an Art that teaches to record the several transactions of our affairs, in so regular and exact a manner, that at any time, we may know the true state of each particular branch of our dealings, or of the whole, with ease and dispatch.

IT is a Science whose principles are so simple and solid; its conclusions so natural, certain and evident; and the symmetry of its several parts so complete and harmonious, that the very *Speculation* is no less *pleasing*, than the *Practice* is *profitable.*

PART I.

The WHOLE ART consists of the Knowledge of,

1. The Books made Use of, and their several Uses,
2. The method of recording the transactions,
3. The method of balancing the Books.

Of the BOOKS and their USES.

The PRINCIPAL BOOKS *are*,

1. The Waste Book.
2. The Journal.
3. The Leger.

The AUXILIARY BOOKS *are*,

1. The Cash-Book.
2. The Bill-Book.
3. Invoice-Book.
4. Sales-Book.
5. The Book of Accounts, Current.
6. The Book of Commission.
7. The Book of Charges.
8. The Copy-Book of Letters.
9. The Book of Postage of Letters.
10. The Book of Ship Accounts.
11. The Receipt-Book.
12. The Pocket-Book of Memorandums.

Some Merchants use more, some fewer of these *Auxiliary Books*, each according to his different way of dealing or thinking.

The WASTE-BOOK,

IS so called, because of its being made of ordinary or waste Paper. It is called by some the *Blotter*, as being liable to many Blots and Alterations; and the *Memorial*, as being intended to ease the memory, by recording therein without delay, the Occurrences of Trade, until the Book-keeper be at leisure to transfer them into a fair Journal. It is sometimes called the *Day-book*, because the several transactions that occur from day to day are therein recorded, according as they happen, and in the order of their several dates. It begins with an inventory of what the Merchant has in Money, Wares, Debts, &c. and what he owes to others. The several particulars are mentioned in so many lines, and afterwards whatever transactions happen in his dealings are set down in the very same order as they happen; marking the several circumstances, which are generally as follow, viz.

1. The Date.
2. The Transaction.
3. The Person.
4. The Payment.
5. The Quantity and Quality.
6. The Price. See *Jan.* 2. &c.

It is ruled with 3 columns to the right, for *£. S. D.* and one to the left for a Margin, to which it will be convenient to add another broad enough to contain 3 or four letters to regulate the beginnings

beginnings of some lines; but this line must be drawn with a Black-lead Pencil.

The JOURNAL,

IS so called, because, as well as the *Waste-Book*, it is a kind of *Day-Book*, in which the Daily Occurrences of Trade are mentioned in the very order of the several dates. Its use is to prepare the articles of the *Waste-Book* for the *Leger*, and so render the *Leger* Posts more easy, and of consequence less liable to error. This preparation consists in shewing on every Article the proper *Drs.* and *Crs.* and to whose Accounts or Folios in the *Leger* those Articles are to be carried.

It is ruled by some like the *Waste-Book:* by others there is added another column to the left, for the *Leger* Folio of the several *Drs.* and *Crs.*

GENERAL DIRECTIONS *to keep a* Journal *regularly.*

1. WRITE the *Drs.* and *Crs.* in a larger and thicker letter than the rest.

2. Let all be written neatly, and by one hand if possible, at a convenient distance from the lines that separate the articles, and draw these lines by a rule.

3. Let the first word of every paragraph of an article be close to the left hand line, and the first word that begins any other line of the same paragraph farther towards the right hand, at the distance of 3 or 4 letters, which distance may be regulated by a Black-lead line, as in the *Waste-Book.* Or if you please, you may set the first word of the paragraph to the Black lead-line, and begin every other line of the paragraph at the Ink line.

4. Do not begin any Article at the bottom of a page, which cannot be entirely contained in that page: Nevertheless leave as little blank paper as possible, lest any other article should be foisted in; but if you cannot avoid leaving room, without dividing an article, draw a line across the blank diagonally.

5. If a mistake be committed, do not either blot it out, or erase it; but if you take notice of it immediately, write after the mistake what ought to have been written, with these words *(I say)* between it and the correction. If it be not soon enough taken notice of, either note it in the margin, or *(there)* refer to where it may be found.

How an ARTICLE *is to be* worded (or expressed) *in the* JOURNAL.

AS far as the case will bear, express the several circumstances in the following order, viz.

1. The Date.
2. The Dr.
3. The Cr.
4. The Sum.
5. The Quantity and Quality.
6. The Transaction, Person and Payment.
7. The Price.

The four first parts are to be observed in all cases; the three last may be omitted in some, viz. when sufficiently understood in the rest; and even when they are not omitted, the order may be changed, as in the following cases.

In Articles of Buying *and* Selling.

IT is better to make the 5th and 6th change places, viz. put 5th the transaction, person and payment, and 6th in a new line or lines put the quantity or quality.

In Draughts *and* Remittances.

IN the 5th place, after the sum and species mentioned in the Bill which is the quantity and quality, set the rate of *Exchange*, if it be mentioned in the Bill. In the 6th place, for the transactions, person and payment, mention (in the Draughts) the person on whom drawn, on what day, when payable, and to whom, and value of whom; (in the Remittances) the person who draws, and what day, when payable, and on whom. In the seventh place set the rate of *Exchange*, if it be not mentioned in the Bill; for if it be, it must (as before) be in the 5th place.

In Articles of Foreign *Affairs for* your own *Account.*

AT the latter end mention the foreign money, to which the articles amount.

1. *When there are sundry* Drs. *and one* Cr. *and one* Dr. *and sundry* Crs. immediately after the sum, mention what regards the single account, and afterwards when you come to specify the particular accounts, understood under the general terms *(Sundries)* mention after each, such other circumstances as properly belong thereto.

2. *When*

2. *When there are sundry* Drs. *and sundry* Crs.

THESE kind of Posts are to be avoided, if it can conveniently be done, by making two parts of one; but when they cannot well be avoided, then immediately after the sum, mention the transaction, or such circumstances as do not regard one account more than another, and reserve to each particular *Dr.* and *Cr.* such other circumstances as have respect thereto.

The LEGER,

IS the chief or grand Book of Accounts, to which all the rest are subservient. Into this all the several articles which belong to the same person or account, and are dispersed in different parts of the *Waste-book*, and sometimes in the other *Auxiliary-books*, are gathered and reduced each to its particular and distinct head, or proper folio or place. So that the Merchant at one view may see, how stands the account of each person he deals with, and each sort of goods he deals in, or any part or branch of his trade, the state of which he desires to know.

The two pages of the Book which present themselves as it lies open, are marked with the same folio No. and belong to the same person or account, which is there made *Dr.* on the left hand, and *Cr.* on the right.

It is ruled with a double column to the left hand of the page, for the months and days, or according to some, for the day and Journal page of the respective articles. But this record of the Journal page is unnecessary, because the date will as readily direct to the place of the Journal, where that article is, as the No. of the page.

It has to the right hand, the usual columns for *£. S. D.* and besides, there is another to the left of those to mark the folio of the same *Leger*, wherein the corresponding *Dr.* and *Cr.* mentioned in the beginning of that line is found. And to the left of this again, on some accounts there are columns for the quantities, weights, and measures; and on general accounts of goods, if there be more than two or three sorts; on the account of such correspondents in foreign parts, as deal for you, or for a company under your directions, or for themselves and you together, these columns are omitted. In an account of *Exchange* in company, there are columns for the foreign coin, and for the rate of *Exchange* of each article.

To this Book belongs an Alphabet for the more readily finding out any account therein.

GENERAL

GENERAL DIRECTIONS *to keep a* LEGER *regularly.*

1. CHOOSE a place remote from noise, and from the eyes of strangers.

2. Write all the titles in large text hand.

3. Write fair, without great heads or tails to your letters, and leisurely to prevent mistakes, and draw all your lines by a rule.

4. Express no more of an article than what regards that account on which you write, and what may be contained in one line, unless the nature of the account requires a distinction of the particulars in several lines and sums as it happens in recording several Bills and Notes, and other paper effects at one time; as also in general accounts.

5. Let your figures be so placed, that the units may exactly correspond to the units, and the tens to the tens.

6. Give to each account a convenient space, *e. g.* a whole folio to *Profit and Loss*; another to the account of *Bills and Notes*; the like unto the account of *Cash and Charges*, unless you bring the respective articles in totals from the *Cash Book* and *Book* of *Charges*. To the other accounts you will give so much as you judge they may require, whether it be a whole folio, or half, or one third, &c.

7. Open the accounts in the *Leger*, one after another, in the same order they occur, leaving no folio blank, nor turning to vacant spaces.

8. Never erase or cross an article, though a mistake should be committed, not only to preserve the fairness of the Books, but chiefly that every step and circumstance of the affair may distinctly appear when, on disputes arising, (as it may happen) recourse is had to the Books by yourself, your Executors, or others, but mend the error by a new post; as shall be shewn in the third part of these Instructions.

9. When the space assigned any account is filled, open the account in a new place, and to the *Dr.* side of this new account carry the total of the *Dr.* side of the old, mentioning before each total of the old, transferred to the folio (——), and in the new account transferred from folio (——). A formal balance may be used, but this method is more simple and easy.

10. When you settle accounts with a correspondent, close the accounts in your *Leger* accordingly. (See part third under the title of *Employer's Account of Wares.*)

Of

Of the AUXILIARY BOOKS.

THE *Cash Book* is that wherein the Daily Receipts and Disbursements are noted, with the Dates, Persons, Names, Considerations, and sometimes the Species, the Receipts on the Left-hand or *Dr.* Side, and the payments on the Right-hand or *Cr.* Side, either in *Waste-Book* or *Leger* Style. From this Book these Particulars are carried in Totals once a Month, either to the *Waste Book*, whence they pass into the *Leger*, or which is better, into the *Leger* immediately, without carrying them into the *Waste-Book* or *Journal.* Sometimes the Species received and paid are recorded in a Book called the *Specie-Book.*

2. The *Bill-Book* or *Monthly-Book* is that wherein the several Bills for which Payment is to be received or made, are noted, each on the Month and Day it is to be paid: By this the Merchant knows with Ease and Speed when and where to send for the payment of his Bills, and is warned to be ready for the punctual payment of the Bills he has accepted. In this Book it is likewise convenient to mention the respective Days of Payments of other Debts active or passive, as well as Bills.

3. The *Invoice-Book* contains principally an Account of the Particulars and Circumstances of Goods shipped off, whether for your own Account, another Person's Account, or for yourself and others in Company. Its form and Style are plain. Every Cargo has its Place in Order as it happens, and is thus expressed, after mentioning the Date———

Invoice of Goods shipped on Board such a Ship (such a Man) Master, consigned to (such a One) of (such a Place) to sell for my Account, or by Order and for Account of (such a One) of (such a Place); or, for Account of such Persons and me, each $\frac{1}{2}$, $\frac{1}{4}$, $\frac{1}{3}$, or whatever is the share of each; Then mention the Quantities, Qualities, Marks, Numbers, Cost, Charges, and, if they be for another's Account, the Commission. Its Use is to give a ready and satisfactory Account of Particulars, and to record every Thing till the Whole is complete, and may be carried in one Article to the *Waste-Book.*

4. The *Sale-Book* is designed to shew whatever regards Goods received to sell for your own Account, or for another Person's Account, or for another and yourself in Company. It is folio'd like the *Leger*, ruled like the *Journal*, worded by some like the *Waste-Book*, by others like the *Leger*. It contains on the Left-hand Page the names of the Persons who sent them: of the Ship and Master, the Species, Quantities, Marks and Numbers of the Goods, and afterwards the Charges laid out, both at and after the receipt, and when they belong to another, the Commission.

When

When the cargo is sold, the neat proceeds on the right-hand page, shew how they are disposed of.

5. The *Book of Accounts Current* contains the copies of the accounts you have drawn out, and sent to your employer or employers.

6. The *Book of Commission* contains the particular orders you have received from correspondents.

7. *Book of Charges* contains,

First, General expences which cannot be charged to any other particular account of the *Leger*, such as Ware-house rent, and other House-rent, servants' wages, postage of letters for your own account, expences for house-keeping, apparel, &c. which are to be carried monthly in sums or totals into the *Cash-book* or *Waste-book*.

Second, Expences which may be charged into particular accounts; such as custom, freight, porterage, brokerage, all which are mentioned in a place or space peculiar to those accounts, for which they are laid out, and when the whole is completed, are carried in one sum into the *Cash-Book* or *Waste-Book*.

8. The *Copy-book of Letters* contains a copy of every letter of business the merchant writes to his correspondents.

9. The *Book of Postage of Letters* contains, in a space peculiar to each employer, the date and cost of each particular letter received on his account.

10. The *Book of Ship Accounts* contains the several charges on the account of each ship the merchant has, which are to be carried in totals to such ship's account in the *Leger*, when their charges are finished, or when the *Leger* account is to be closed.

11. The *Receipt-book* contains the receipts or acquittances, which every person that receives money from the merchant gives and signs.

12. The *Pocket-book* contains memorandums of what the merchant transacts, when he is not near his books, or whatever else he is desirous not to forget.

PART II.

The Method of recording the Transactions by their proper Drs. *and* Crs.

WE have given in the first part of these instructions a short description of a merchant's books, and their uses, and at the same time in a great measure explained the method of recording the transactions proper to each; but referred

ferred to this place the more full and particular explanation of the name, use and application of Dr. and Cr.

There are three things of which a merchant is to keep accounts, &c.

1. His Effects.
2. His Debts Active and Passive.
3. His Gains and Losses.

And hence it is we distinguish three classes or kinds of accounts, viz. real, personal and imaginary accounts.

Real Accounts are the accounts of effects or things which may be a person's property, and are as follow, viz.

1.	Ready Money and Bank Notes	Of which Accounts are kept under the Titles of	Cash
2. Wares.	In my own Hands for my own Account		Wares general and particular
	Consign'd to another for my Account		Voyage to such a place
	In my Hands for another's Account		Such a man *h. a* of Wares
	Under my direction for me and others		Wares in Co. with, &c.
3. Bonds.	Bills and promissory Notes payable to me		Bills and Notes, or Bills receivable
	My own promissory Notes		Notes payable
	Contracts for Money lent on Bottomry		Bottomry
	Bonds for Money at Interest		Bonds
4. Singular Effects	Ships		Ship such a one
	Houses and Lands		House or Land in such a place
	Moveables or House Furniture		Moveables
	Stock or Share in certain Companies		Adventure or Stock in such a Co.

PERSONAL ACCOUNTS *are the* Accounts *of the* PERSONS *we deal with, and are of* several Sorts.

1. A common personal Account	Of which Accounts are kept under the Titles of	Such a person (naming him)
2. An Account current of another's affairs done by me		Such a Person, his Account.
3. An Account current of my Affairs done by another		Such a Person, my Account.
4. An Account of the Share which a Partner has in Co. under my directions		Such a person his Account in Co.
5. An account of the mutual Drafts and Remittances between me and a Correspondent with whom I divide the Gain or Loss by Exchange		Such a Person, our Account of Excha. in Co.
6. A general Account of several Drs. who need not particular Accounts		General Account of owing Persons.
7. A general Account of several Crs. who need not particular Accounts		General Account of Persons to whom I owe.

IMAGINARY ACCOUNTS *are* fictitious Titles *invented to represent the* Merchant *himself, and to supply the Want of* Real *or* Personal Titles, *and record such* Gains *and* Losses *as cannot be ascribed to any* Real *or* Personal *Account.*

1. The Merchant is represented	By the Title of	Stock
2. The General Account of his Gains and Losses		Profit and Losses
3. The particular Expense of his Commerce, House and Pocket, &c.		Charges
4. The particular Gain he has as Factor for another		Commission
5. The Gain or Loss he has by insuring for others		Insurance
6. The Gain or Loss he has by Interest may be recorded		Interest

There

There are some Imaginary or Mediate Accounts made mention of by some, such as exchange account, &c. to represent the gains and losses that may happen in those ways; but they are altogether unnecessary, since they can be abundantly supplied by easier and shorter methods. The same may be said of accounts of conditional obligations; accounts of conditional promises; reckonings; accounts of delivery; *Wager's* account, *Hazard's* account, &c. which are not used at present, and are much better by a bare memorandum: For it is better to insert those uncertain contracts in a Pocket-book until the event is known, and then the common Rules and Titles are sufficient.

Having given a list and explication of the several accounts or titles a merchant may have occasion for in his *Leger*, it remains to shew the use and application of Dr. and Cr. in those accounts.

As in order to know how our affairs stand, in relation to any particular account, it is necessary to distinguish what that account draws from us, and what it brings in to us; so each account of the *Leger*, as has been already hinted in the first part of these instructions, has two parts, viz. The *Debit* and *Credit*; the *Debit*, on the left hand page, to shew the several costs and charges we have been at, on said account, or the claims we make thereto; the *Credit* on the right hand page, to shew the several returns made to us by that account, or the allowances we are to make thereto. But on what accounts are we to make those charges and discharges, *i. e.* when and what accounts we are to make Drs. and Crs. is what I am about to shew, which will plainly appear from the following general rules.

GENERAL RULES *for* Debtor *and Creditor.*

A Real Account, which is to have, or has a Title in my LEGER.

Is *Dr.* { When it becomes my property, or
When any Charge attends it.

Is *Cr.* { When it ceases to be my Property, or
When it brings me in any Thing.

A Person or Personal Account, which has or is to have a Title in my LEGER.

Is *Dr.* { When it becomes accountable to me, or
When I cease to be accountable to him.

Is *Cr.* { When I become accountable to him, or
When he ceases to become accountable to me.

An

An IMAGINARY ACCOUNT of *Gain* or *Loss.*

Is *Dr.* { When I lose, and have no real nor Personal Account to Charge or Debit.

Is *Cr.* { When I gain, and have no real nor Personal Account to discharge or Credit.

The same RULES *otherwise expressed.*

A REAL ACCOUNT, to which I give a Title in my LEGER.

When it becomes mine	It is *Dr.*	For its Cost or Value,
When it costs me any thing,		For that Cost.
When it ceases to be mine,	It is *Cr.*	For its Price,
When it brings me any thing,		For the Value it brings.

A PERSON or PERSONAL ACCOUNT.

When he gets into my Debt.	is *Dr.*	For what he then contracts.
When I get out of his Debt.		For what I pay or cease to owe him.
When I get into his Debt.	is *Cr.*	For what I then contract.
When he gets out of my Debt.		For what he pays, or ceases to owe me.

AN IMAGINARY ACCOUNT of *Gain* or *Loss.*

When I lose, and have no Real nor Personal account to charge,	is *Dr.* for the loss.
When I gain, and have no Real nor Personal Account to discharge,	is *Cr.* for the gain.

Although in every kind of transaction, the proper Drs. and Crs. may be had from the aforesaid general Rules; nevertheless, to lessen the difficulty in some particular Cases, I shall give two other Rules which are more general still, all being equally applicable to Real, Personal and Imaginary accounts.

First UNIVERSAL MAXIM.

To take off a Debt, you must credit the Account so much.

Second UNIVERSAL MAXIM.

To carry a Debt from one Account or Title to another, make the former Debtor, and the latter Creditor.

Note, 1. In every transaction that is to be posted, you are at least to have one Dr. and Cr. which you are first to seek among the Real Accounts, and for that reason is put in the first place. If a real Dr. or Cr. is wanting, you will try among the Personal Accounts. If it is not to be found among the Real or Personal

Personal Accounts, then you must have recourse to the imaginary titles.

2. When you have found the Dr. and Cr. (suppose *A.* Dr. and *B.* Cr.) the manner of expressing it in the *Journal* and *Leger* is *A.* Dr. to *B.* By which expression (in some cases) it is not meant that *A.* owes any thing to *B.*; but that *A.* is your Dr. and *B.* your Cr. in the present circumstance.

OBSERVATIONS *on the* GENERAL RULES *and* MAXIMS.

AS the first universal maxim is fundamental to the *Italian* scheme of Book-keeping, and even to some of the general rules, it is proper to begin therewith. To justify this maxim, it is enough to remark,

1. That as Debit and Credit are of a contrary nature, so to add to the one, is equivalent to take from the other.

2. That this contrivance prevents the crossing out of the accounts, and other inconveniencies, which otherwise must happen on payment of debts, discovery of mistakes, or other alterations to be made in the accounts.

The Second UNIVERSAL MAXIM,

Is a natural consequence of the former, and needs no further comment. As to the general rules: Since the denomination of Dr. and Cr. is more natural to persons, than to real and imaginary accounts, we shall begin with,

PERSONAL ACCOUNTS.

THE first rule for a personal account, is too manifest to need any explanation; since every one will conceive that a person is to be made Dr. when he becomes accountable, *i. e.* indebted to me; and Cr. when I become accountable, or indebted to him.

The second rule for personal accounts is easily understood, from the first universal maxim; for when a person ceases to be accountable to me, I must take off the Debit, which according to that maxim, is to be done by giving credit for so much; and when I cease to be accountable to a person, I must take off the credit he had in my Books, which is done by putting on a Debit.

If it should seem strange to call a person Dr. when he owes me nothing, or Cr. when I owe him nothing: consider this is only a manner of expression, or style peculiar to this art; not to be understood according to the vulgar notion of the word, but in the sense intended by the article, which is to counterbalance, or take off so much from the other side of the account.

REAL

REAL ACCOUNTS.

THAT a Real Account, which costs me something, or is attended with a charge of any kind, should be made Dr. cannot be made strange. It may be considered as a Person on whose Account I am at that charge, and from whom alone I am to expect Payment or Return. And on the other hand, it is but reasonable to give it Credit, when it brings me in any Thing; because it then pays me, or discharges its debt so far.

But why should a Real Account be Dr. merely because it becomes my Property, which oftentimes may be by Gift or Legacy, or by other Ways which may cost me nothing; in which Case one may think it owes me nothing?

The reason is, I have a just Right or Claim to its Value, or Worth, as much as if I had purchased it; since he that purchased it, in giving it me made over his Right, just as if a Person, by Way of Gift or Legacy, should assign over to me a Debt that was due to him; the owing Person is as justly accountable to me as he was before to his former Cr. From the like Method of Reasoning, it will be easy to conceive on the other hand, that a real Account is to be made Dr. when it ceases to be my property, in any Manner, because I then lose the Right I had, and must take off the Debt this Real Account was charged with.

IMAGINARY ACCOUNTS *of* GAIN *or* LOSS.

THE Chief of the Imaginary Accounts is that of Stock, which represents the Person himself, to whom the Books belong. It is made Dr. or Cr. on three several Occasions, viz.

1. When I post my Inventory in a new set of Books, each of the Real Accounts I have, and each person that is indebted to me, is made Dr. to Stock for what they owe me respectively, and consequently Stock is Cr. by them for the whole of my Effects and Debts active; and at the same time Stock is made Dr. to Sundries for the several sums I owe them respectively.

2. When afterwards, during the course of Business, any new considerable alteration happens in my Fortune, as if any great Loss should happen, or any great Gain by Gift, Legacy, or the like, Stock is made Dr. for the Loss, and Cr. for the Gain. It is true both one and the other may be carried to Profit and Loss, but I will choose to carry it to Stock.

3. At the balance of the *Leger*, the closing of the Accounts of Balance and Profit and Loss, are carried to the Account of Stock. But more of this hereafter, *See* Part 3.

The Imaginary Accounts of Gain or Loss, are Branches of the Stock Account, of which they shew the several Augmentations or Diminutions. When I lose, and cannot regularly charge

charge that loss on any of my real accounts, or correspondents, I make such an imaginary account as best expresses the nature of that loss, Dr. because the loss falling immediately on myself, and being not to be asscribed to any person, or thing, must be charged to the accounts which represent myself, as all those accounts do, insomuch as they are branches of the Stock Account. Likewise when I gain, and have no reason to give credit for the gain to any Real or Personal Accounts, I make such an imaginary account as best represents the nature of that Gain, Cr. because the gain belonging to myself immediately, the Cr. must be given to some account that represents my person.

PART III.

Of the BALANCE *of the* LEGER.

BEFORE you attempt the balance of the *Leger*, you ought first to be satisfied that there is no error therein that may hinder it, or give you a false state of the accounts. Though care and instruction may prevent a multitude of errors, yet as some mistakes may escape the most wary and expert, it is necessary to find out where those errors lie, and also to correct them when found out.

As to the discovery of errors, there are two methods to be observed, viz.

The first is to prick or point the Books.

The second is to make a trial balance.

How to POINT *the* BOOKS.

EVERY week, or at farthest every fortnight, compare what is posted of the *Journal* with the *Waste-book*, to see the several articles be exactly posted, and the sums rightly added. If you find a mistake correct it immediately, before you proceed to another article.

The corrections should be made on the article itself, if it can be well done; otherwise there refer it to the first vacant place, where a new article is to be formed, expressing the mistake, and the true state of the affair.

If you find no mistake in the article, or have corrected what you found amiss, set a point or dash to the left hand of the article in the *Waste-book*, to put you in mind, (when you return to this work again) that this article is examined, and rightly journalized. Thus continue to do through all the *Waste-book* and *Journal*.

The like care must be taken, or rather more, to compare the *Journal* and *Leger*, and every other Book subservient to the *Leger*, it being more liable to mistakes. Consider

Consider punctually the following particulars:

1. Whether an article has not been entirely omitted?
2. Whether an article has not been twice posted?
3. Whether a wrong account has not been debited or credited?
4. Whether there was an omission of a debit or credit?
5. Whether the debit has not been carried to the credit side, and the credit to the debit?
6. Whether an article has not been carried to two debit, or two credit sides?
7. Whether there has not been a mistake committed in the sum?

A mistake in either of these seven cases may have considerable consequences to your disadvantage, both in fortune and reputation. And a mistake of either of the two last may hinder the balance.

If a mistake be found it must be corrected without delay, in the manner you shall see hereafter.

If the article is found to be rightly entered, set a large point in the *Leger*, to the left hand of the sum, and another in the *Journal*, to the left hand of the folio number of the Dr. and Cr. in order to shew that this is examined and found right. And thus proceed through all the articles of the *Journal* and *Leger*.

Having thus gone through the whole, you must turn over the Books again to see whether there be any article without a dash or point If there be, you must examine whether it be an article overlooked (as before) or wrong posted, or twice entered, and correct the mistake.

Of the TRIAL BALANCE.

NOTWITHSTANDING your care in pricking the Books, some errors may escape your notice which may even affect the balance of your Books, and give you no small trouble and confusion, unless you make a fresh balance, before you go about the regular balance; it is performed thus:

On a separate paper add up the Dr. side of every account, as also the credit side in so many distinct sums. Again, add up all those sums, and if those two last totals agree, *i. e.* all the debts are equal to all the credits, there is no error in the *Leger* to hinder the balance; if they be not equal, the Books cannot be brought to a balance until the error is amended. But instead of a general trial balance, I think it better to make a trial balance of every month by itself, because if there be an error, you may know the month in which the error was committed, and by examining the posts or articles of that month the error will be readily detected.

Of

Of the Correction of ERRORS.

THE errors committed in a *Leger*, may be corrected without scraping or blotting, by the following rules:

1. If any thing is omitted, it is easy to supply it by a proper post.

2. If the post was made upon a wrong title, or account, post it where it should be, and set the said sum on the contrary side of the wrong account: saying, To or By error, on the article of such a date on the other side.

3. If the sums set down be too little, debit or credit the account on the same side, saying, To or By the same Dr. or Cr. for the deficiency.

4. If the sum set down be too great, set the excess on the contrary side; saying, To or By error, on such an article of the other side.

Of the Regular BALANCE.

BY the balance of your *Leger*, you will learn,

1. What Stock you have to begin another set of Books.

2. What you have gained or lost since you began your present set.

Your Stock you know, from the balance sheet, which is an account formed with Dr. and Cr. into which the state of the remaining Debts and Effects is brought. Your gains and losses you will find in the account of Profit and Loss into which they are gathered. The several articles brought into those two accounts are found by balancing or closing all the accounts of the *Leger*.

Some accounts balance of themselves, viz. when the debits and credits are equal. Some accounts are closed with balance only, some with profit and loss only. Some accounts wherein other persons are concerned, are closed by particular accounts and methods. Balance, and profit and loss are closed themselves with Stock, and Stock balances of itself, if the Books be right.

To close an Account with BALANCE only.

On a separate paper add up the Dr. side, as also the Cr. subtract the less total from the greater, and set the remainder or difference on the less side. If the Dr. side be the less, debit the account to balance. If the Cr. side be the less, credit the account by balance, and carry the difference to the Dr. side of balance.

To close an Account with PROFIT *and* LOSS *only.*

This is done in the same manner as when the account is closed with balance; except, instead of the title balance, you use the title profit and loss, and to this you must carry the difference.

To close an Account with BALANCE, *and* PROFIT *and* LOSS.

1. Close the account with balance, for what remains thereof on hand, viz. for what debts, or effects, remain; which are to make a part of your next inventory under the same denomination: And this remainder you must value according to the rates mentioned on the other side.

2. Close the account for the remaining difference with profit and loss.

Now, to shew you when you are to balance with one or other of those titles, or with both, or with other particular accounts; and at the same time, to give you a more full and clear idea of the balance of account, I shall give you a particular view of the method of balancing the several accounts of the *Leger*. As to the order to be followed in the balance, leave to the last the titles of Stock, Profit and Loss, and any other account which may receive any alteration by the balance of the rest; as sometimes happens in the account of Cash, Commission, Charges, Interest, &c. and close the rest in order as they happen in your *Leger*.

But in the explication I am about to give, I shall follow the order in which they lie in the second part of these instructions.

CASH.

THE debit shews the sum received; the credit shews the sums paid. Credit the account by balance for the excess of the debit above the credit, which is what remains on hands.

Note, If the ready money found on hands does not agree with the said remainder, some mistake has been committed; which if considerable, must be sought, and corrected if found; if it be inconsiderable or cannot be found, debit the account to profit and loss for what you have more than the balance of the account shews, or credit the account by profit and loss for what is wanting of the said balance, and then close the account by balance for what you find in cash.

WARES.

WARES.

THE debit shews the costs and charges, the credit shews the produce.

1. If none be sold, credit the account by balance.

2. If all be sold, debit the account to profit and loss for the gain, or credit by profit and loss, for the loss.

3. If part be sold, part unsold, first credit the account by balance for what remains unsold, valuing it at the rate it stands you in: and secondly, close the account afterwards with profit and loss for the gain or loss.

4. If in the last case you cannot without trouble calculate the value of what remains unsold, or if you desire to have the account appear in your next *Leger* in the same state it is in here, then you may close the account with a double balance, *i. e.* debit the account to balance for the total of the Cr. side, and credit it to ditto for the total of the Dr. side.

VOYAGE.

THE debit shews the cost and charges of the cargo, the credit shews the neat proceeds as by the account of sales.

1. If the account of sales be not yet come to hand, credit the account by balance for the amount of the Dr. side.

2. If the neat proceeds be already entered, close the account with profit and loss, for the gain or loss.

3. If it be a general account of voyages, first credit the account by balance for the cost and charges of those cargoes (of which you had no account of sales) and that in as many lines as there remain such voyages. Secondly, close the account with profit and loss, for the gain or loss on the rest.

An EMPLOYER's *Account of* WARES.

THE debit shews the charges you were at for those Wares; the credit shews the sales you have made of them.

1. If the sales be finished, debit the account to sundries, viz. To cash or charges, for the charges not yet posted; as Brokerage, Cellarage, &c. To commission for your provision on the sales; and to your employer's account current for the neat proceeds. The neat proceeds is found by subtracting all the charges from the total sales.

2. If

2. If the sales be not finished, close the account by a double balance, if the acount be kept in the *Leger*; but if you have kept the account in a *Sale-Book*, do not touch the account, but debit balance for the total of the debit side, and credit balance for the total of the credit side.

WARES *in* COMPANY *under* YOUR *Directions.*

WHEN the account is kept in your *Leger*, the debit shews your share of their cost, when put into your hands, and the whole charges since that time. The credit shews the sales you have made of those Wares.

1. If the sales be finished, debit the account to sundries, viz. To cash or charges, for your share of the charges not yet posted; To commission for your provision on the sales; to each partner *h. a.* for his share of the neat proceeds; and to profit and loss for the remaining difference, if there be gain; or credit it by profit and loss, if there be loss; the neat proceeds is found by subtracting all the charges, excluding the prime cost from the total sales.

2. If the sales be not finished, close the account by a double balance, mentioning your share of the first cost in one line, and your share of charges in another line under it; because these must be distinguished in your next *Leger*.

When the ACCOUNT *is kept in* SALES-BOOK.

1. IF the sales be finished, debit the account to sundries, viz. to cash or charges, for your share of the charges not yet posted.

To commission for your provision on the sales; To each partner *h. a.* for his share of the neat proceeds; and To Wares in Co. for your share of the neat proceeds, which account is kept in your *Leger*. Then, as to that account of Wares in your *Leger*, close it with profit and loss for your gain or loss.

2. If the sales be not finished, without touching the Sales Book, debit balance for the charges, and credit balance for the sales made. And so as to the account of these Wares in company which you have in your *Leger*, credit it by balance for your share of the prime cost which is mentioned on the Dr. side.

ADVENTURES

ADVENTURES *in* COMPANY, *or* WARES, *in* COMPANY, *under* another Person's *Direction.*

THIS account is of the same nature, and closed the same way as the account of voyages, or the account of your own Wares in your own hands.

BILLS *and* NOTES.

THE debit shews the cost of such papers coming into your hands; the credit shews the product of what went out.

1. For the Bills and Notes remaining on hands, credit the account by balance, in as many lines as there are Bills and Notes remaining, mentioning the particulars and sums as expressed on the Dr. side.

2. For the remaining difference, close the account with profit and loss.

NOTES PAYABLE.

THE debit shews the cost of such of your Notes as you have taken up; the credit shews what you have passed them for.

1. For the Notes that are not yet come in, debit the account to balance, mentioning the particulars and sums as expressed on the Cr. side.

2. For the remaining difference, close the account with profit and loss.

BOTTOMRY.

THE debit shews what contracts of that kind you have received, and what they cost you. The credit shews the produce.

1. For the Bonds that remain uncertain as to the event, credit the account by balance in as many lines, at the rate they stand you in, which is mentioned on the Dr. side.

2. For the remaining difference, close the account with profit and loss.

BONDS *for Money at Interest.*

THIS account being somewhat like the last, is closed the same way.

SHIP.

SHIP.

THE debit shews the cost and charges you were at on this account; the credit shews the produce by freight or sales.

1. Credit the account by balance for the value of the ship, or the part you own thereof.

2. Close the account with profit and loss for the remaining difference.

HOUSES *and* LANDS.

THESE accounts are not unlike the last, and are closed the same way.

MOVEABLES.

THE debit shews the cost, the credit shews the produce, if by chance you have sold any. This account is closed with balance.

A COMMON PERSONAL ACCOUNT.

THE debit shews the charges on that person; the credit shews his charges on you.

Debit the account to balance due to him, if Dr. side be the lighter; or credit the account by balance to you, if the Cr. side be the lighter.

An ACCOUNT CURRENT *of* another PERSON'S *affairs, titled, Such a* PERSON *his* ACCOUNT.

THE debit shews your disbursements and charges on his account. The credit shews what you received for his account.

FIRST CASE.

WHEN you balance your *Leger*, without settling accounts with your correspondent, or sending him his account current, close the account with balance, or with a double balance, without making an entry of the brokerage, commission, interest, or postage of letters.

SECOND

SECOND CASE.

WHEN you are to send your employer his account current, and settle with him,

First debit the account in so many lines for the following articles:

To commission for your provision (commonly at $\frac{1}{2}$ *per Cent.*) either on the sums you have paid for Bills on his account, or on the sums you have received for Bills on his account, not on both the payments and receipts, for the articles are taken from one side of the account; but you may choose the greater of the two accounts, omitting however, or deducting from the amount, such articles of the account as have commission already charged on them; *e. g.* To charges for brokerage at $\frac{1}{8}$ *per Cent.* on your drafts and remittances, and on the Bills you have negociated on his account.

The articles on which you are to make this calculation are taken both from the debit and credit of the account you are about to send him.

To cash or charges for the postage of letters to the day you are to draw his account out. Secondly, close the account with balance for the remaining difference of your debit or credit, if you are now about the balance of your *Leger*; or with your employer's new account, if you are not about the general balance, when you send him his account current.

Let the learner consider the following example of an *Employer's Account Current,* which I give in the form in which it is to be sent him, without the corresponding *Drs.* and *Crs.* of the *Leger* account.

Dr. PIERRE LAROCHE *of* Bourdeaux.

1801			£.	s.	d.
Jan.	2	To your Draught of 4th *Dec.* at 15 Days Sight to *Digby* and Co. - - - -	100	—	—
	15	To my remise of 2400 *livres Tournois*, 11*d.* ℔, on *Brisson* - - - -	110	—	—
Feb.	3	To your Draught of 20th *10ber*, at Usance, to *John Grey* - - - -	95	—	—
	16	To my Remise 1395 △, at 32*d.* ℔ on *Lattery*	186	—	—
Mar	1	To Amount of Butter and Beef sent (by your Order)	250	—	—
	20	To *Agio* of my Advance on your affairs at 6 ℔ C. per *Annum* - - - -		11	7
		To Commission on £.491, at ½ ℔ Cent. on the 1st to 4th article of Dr. - -	2	9	1
		To Brokerage on £.961, at ⅛ ℔ Cent. on the 2d, and 4th Do. of Dr. and 1st, 2d, 4th and 5th article of Cr. - - - -	1	4	—
		To Postage of Letters - - - -	—	12	8
			746	17	4

The following Method of finding the AGIO.

January	2 paid	100	for 13 Days, produces -	1300
	15 paid	110		
		210	for 5 Do. - - -	1050
	20 received	162		
		48	for 14 Days - - -	672
February	3 paid	93		
		141	for 7 Do. - - -	1001
	10 received	90		
		53	for 6 Do. - - -	318
	16 paid	186		
		239	for 10 Do. - - -	2390
	26 received	70		
		169	for 3 Do. - - -	507
March	1 paid	250		
		419	for 2 Do. - - -	858
	3 received	270		
		149	for 10 Do. - - -	1490
	13 received	143		
		6	for 7 Do. - - -	42
			Total of the products - -	£.96 08
			One third of the Hundreds - -	32. 0¼
			Subtract 1*d.* for every 6*s.* - -	5¼
				£.1 11 7

His Account Current with *D. D.* *Cr.*

1801			£.	s.	d.
Jan.	20	By my Draught of 150 at 8 ℔ Cent. on *Lestock* of *London* - - - -	162	—	—
Feb.	10	By my Draught on you for 1920 *livres Tournois*, at 11¼*d.* ℔ at Usance to *Lamberde* -	90	—	—
	26	By your Remise on *Thomas Hall* -	70	—	—
Mar	3	By your Remise of £.250 *Eng.* on *Digby* and Comp. *London*, at 8 ℔ Cent. -	270	—	—
	13	By my Draught on you for 3120 *livres Tournois*, at 11*d.* ℔ - - -	143	—	—
		By balance due to me, carried to your debit in new account - - -	11	17	4
		Errors and *omissions* excepted.			
			746	17	4

COMMISSION on the 1st to the 4th articles of *Debit.*

100
110
95
186

£. 491 or ½ ℔ Cent. is £.2 9 1

Half the *Hundreds* are *Pounds*, the *Tens* are *Shillings*, the *Units* are *Pence* and 5ths of *Pence.*

BROKERAGE on the 2d and 4th *Dr.* and 1st, 2d, 4th & 5th of *Cr.*

110
186
162
90
270
143

£. 961 at ⅛ ℔ Cent. £.1 4 0

One eighths of the *Hundreds* are *Pounds*, ¼ of the *Tens* are *Shillings*, and the *Units* are *Farthings* and 5ths of *Farthings.*

An ACCOUNT CURRENT *with a* FACTOR, *Titled, Such a* PERSON *my* ACCOUNT.

THE debit shews your charges on him, for what he has received for your account. The credit shews against you, or what he has disbursed for your account.

CASE FIRST.

WHEN the account has no other money column but the usual column for your own domestic money.

This kind of account may serve when your own and your Factor's money are the same, and your mutual drafts and remittances are made at par, or when the gain or loss that happens is carried immediately to the account of profit and loss. Close this account with balance, as a common personal account.

CASE SECOND.

WHEN the account has inner columns for your Factor's money, though of the same denomination with your own.

These columns are useful when your mutual drafts and remittances are frequently attended with gain or loss. The inner columns shew the sums received or paid by your Factor for your account; for which sums only you account for to each other. The outer or usual columns shew the sums which the respective articles cost you or produce to you at home.

1. Close the inner column with balance, aud valuing the remaining debit or credit at par, carry the value into the outer columns.

2. Close the outer column with profit and loss.

CASE THIRD.

WHEN the account has inner columns for the foreign money of your Factor's place.

1. Close the inner columns with balance for what remains due to you or him, carrying the value into the outer column, according to the current rate of exchange.

2. Close the outer columns with profit and loss.

Note 1st. If when you balance your *Leger* you are not about to settle with your Factor, as having not received from him your account current, you may close the account with a double balance, in any of the *three Cases.*

Note

Note 2d, If when you are about to balance your Books, your Factor furnishes you with your account current in order to settle with you, compare the account current received from him, with the account you have in your *Leger*; the debit of each with the credit of the other, his sums with those of your own inner columns, if the account has such. Examine also his additional charges, which are not as yet entered in your Books. If any mistake appear, advise him of it without delay, that your accounts may agree, if possible, before you close the account. When all is right, First enter it in one line on the credit of your *Leger* account, and in the inner columns, if such there be, the amount of his charges for interest, commission, brokerage, postage of letters, &c. but enter nothing of this article in the outer columns, (except you have no inner columns, as in the first case.) The outer columns in the second and third cases are to be filled up with cyphers only, or with double dashes, as this article has produced nothing to you; and leave the beginning of the line blank, without a corresponding *Dr.* as this article is not to be a post of double entry, but an article like that leakage in an account of Wine and Spirits, or lackage of weight and measure in other kind of Wares. Afterwards close the account as directed, that is to say, with balance in the *First* Case, and with balance and profit and loss as in the *Second* and *Third* Cases.

Note 3d, If you are not about the general balance, at the time you are to settle with your Factor, then instead of carrying to balance the remaining debit or credit, you must close this old account with the new account you are to open, for your future dealing with this Factor.

An ACCOUNT CURRENT *with a* FACTOR *for a* COMPANY *under* your *Directions.*

1. CLOSE the inner columns with balance, carrying the value into the outer columns as in the last.

2. Close the outer columns with sundries, viz. Your partner his account, and profit and loss for your several shares of the gain or loss by exchange.

Note, At the balance of your *Leger*, if you are not about to settle accounts with your partners or the Factor, you had better close this account with a double balance.

An

An ACCOUNT *of* EXCHANGE *in* COMPANY.

CLOSE the inner columns with balance, carrying the balance into the outer columns.

2. Close the outer columns with sundries, viz. Your partner his account and profit and loss, for your several shares of the gain or loss by exchange.

Note, If you are not about to settle accounts with your correspondent, it will be better to close this account with a double balance.

A GENERAL ACCOUNT *of* OWING PERSONS, *or an* ACCOUNT *of* DESPERATE DEBTS.

CREDIT the account by balance, for what remains due, in as many lines as there are debts remaining due to you.

A GENERAL ACCOUNT *of* PERSONS *to whom* I owe.

DEBIT the account by balance, in as many lines as there are debts remaining due to them.

COMMISSION, CHARGES, INSURANCE, and the like, are closed by profit and loss.

THE

THE FIRST

SET OF BOOKS.

WASTE-BOOK.

No I.

DUBLIN, January 1st, 1801.

	£.	s.	d.
I Have in ready Money - - -	2000	—	—
2nd			
Paid *Arthur Alloway* for twelve tuns of claret at 32*l.* ℔ ton - - - - -	384	—	—
Paid *Swift* and Co. as by Receipt - -	1000	—	—
3rd.			
Bought of *Benjamin Bewley* the ship *Bonadventure*, payable at 2 months, for - - -	400	—	—
5th.			
Paid cooperage and other charges on 12 tuns claret my Account - - - - -	4	—	—
7th.			
Paid for 200 pieces linen cloth bought of sundry, *viz.*			
s. — *l. s. d.*			
50 Pieces at 25 ℔ piece - 62 10 0			
50 do. at 28 ℔ - - 70 0 0			
50 do. at 30 ℔ - - 75 0 0			
50 do. at 32 ℔ - - 80 0 0	287	10	—
10th.			
Received from *Charles Carleton* for 1 Hhd. claret sold him - - - - -	12	—	—

DUBLIN, 14th *January*, 1801.

	£.	s.	d.
Bought of *David Denham*, half the ship *Providence*, for which delivered him my Note at 1 Month -	250	—	—
15th.			
Bartered with a North country merchant, 6 Hhds. claret at 10*l.* ℔ Hhd. for 40 pieces of linen cloth at 30*s.* ℔ piece	60	—	—
18th.			
Shipped on board the *Ann* and *Mary*, *Ambrose Sutton*, master, for *Rouen*, 100 tubs of butter, addressed to *Peter Lacherre*, on my account and risque, *viz.* *l.* *s.* *d.*			
100 tubs butter bought of *Edward Elliot* for ready money, Nt. 50C. at 40*s.* ℔ — 100 0 0			
Paid duty and fees of entry, &c. — 25 0 0	125	—	—
21st.			
Lent *Edward Elliot* on his promissory Note of 100*l.* payable the 21st *March* next - -	100	—	—
25th.			
Paid *David Denham* for my half repairs on our ship the *Providence* - - - -	25	—	—
29th.			
Shipped on board the *Jenny* Galley, *Robert Scott*, master, for *Nantz*, and consigned to *Abel Archer*, there to sell for my account, *l.* *s.* *d.*			
125 barrels of beef bought from *Charles Carleton*, by my draft on *Swift* and Co. — 100 0 0			
Paid duty and fees till on board - 7 0 0	107	—	—
February 1st.			
Sold *Benjamin Bewley* in Account 1 tun claret	45	—	—
3rd.			
Shipped on board the *Catherine* of *Dublin*, *William Butler*, master, for *London*, and consigned to *Lewis Lestock*, to sell for my account, *viz.* *l.* *s.* *d.*			
200 pieces linen cloth bought the 7th ult. for 287 10 0			
Paid charges at shipping - 2 10 0	290	—	—
6th.			
Received from on board the *Mermaid*, *Richard Rich*, master, from *London*, 6 chests tea, consigned to me by *Lewis Lestock*, according to my orders, for my account, *viz.* *l.* *s.* *d.*			
3 chests Bohea, Wt. Nt. 600lb.			
3 do. Green, Wt. Nt. 600lb.			
The cost and charges 'till on board, as ℔ Invoice, amounting to 220*l.* *English* at 10 ℔ Cent. *Irish* - - — 242 0 0			
Paid duty and fees of entry. - 46 0 0	288	—	—

DUBLIN, 9th *February*, 1801.

	l.	s.	d.	£.	s.	d.
Sold to *Benjamin Bewley*, in account, *viz.*						
3 Tuns Claret at 44*l.* ℔ -	132	0	0			
1 Chest Green Tea Wt. Nt. 200℔ at 5*s.* ℔	50	0	0			
				182	—	—
12th.						
Received from *David Denham* my Note, his favour 12th ult. at 1 month, 250*l.* for which delivered him my Draft on *Swift* and Company - -				250	—	—
14th.						
Sold to *Charles Carleton* at 1 month, *viz.*	l.	s.				
2½ tuns Claret at 44*l.* ℔ -	110	0				
1 Chest Bohea tea Wt. Nt. 200℔. at 6*s.* 6*d.*	55	0				
				165	—	—
17th.						
Shipped on board the *Betty*, *John Pearl*, master, for *Cadiz*, and consigned to *Edward Hall* to sell for my account, *viz.*	l.	s.	d.			
1500℔ tanned upper leather at 6*d.* ℔. bought from *Christopher Kingston* by my Draft on *Swift* and Co. at sight	37	10	0			
190 cwt hides, bought green from *Charles Carleton* in Account for	177	12	6			
Paid duty and fees, *&c.* -	14	17	6			
				230	—	—
20th.						
Paid *Charles Carleton* the balance of his account				12	12	6
Sold to *Richard Rigby*, for ready money, *viz.*	l.	s.	d.			
1 Chest Green tea Wt. Nt. 200℔ at 5*s.* ℔	50	0	0			
1 do. Bohea do. Wt. 200℔ at 5*s.* 6*d.* ℔	55	0	0			
				105	—	—
24th.						
Received from *Abel Archer* of *Nantz*, sales of 125 barrels of beef by the *Jenny* Galley, Capt. *Scot*, on my Account, Neat proceeds amounting to 2750 *Livres*, Exchange at 12*d.* ℔ *Livre* - - -				137	—	—
25th.						
Lent *George Gunn*, to be repaid with interest at 6 ℔ Cent. ℔ Annum - - - -				50	—	—
28th.						
Received from on board the *Ann* and *Mary*, *Ambrose Sutton*, master, from *Rouen*, an Account Sales of 100 tubs butter, formerly consigned to *Peter Lacherre* of said place, to sell for my Account, and in return of Neat proceeds,	l.	s.	d.			
12 Hhds. Burgundy wine, worth	157	10	0			
Paid duty and fees of the entry, *&c.*	49	10	0			
				207	—	—

DUBLIN, March 2nd, 1801.

	£.	s.	d.
Agreed with *William Warren* for the freight of my ship the *Bonadventure* to *Barbadoes*, for which he is to pay me in one month - - -	100	—	—
3rd.			
Agreed with *Joseph Miller*, master of the *Bonadventure* Galley (now freighted by *William Warren*, for *Barbadoes*) for 200*l.* principal to be lent on Bottomry, and to be repaid with 15*l.* ℔ Cent. premio in case she arrives safe there. In pursuance to which contract, I have given him my Bill on Messrs. *Swift* and Co. for -	200	—	—
4th.			
Delivered *Benjamin Bewley* my Bill on *Lewis Lestock*, of *London*, to said *Bewley* at 21 days 200*l.* *Eng.* Exchange at 9½ ℔ Cent.; for which, received from him his receipt to be accountable for said Bill - -	219	—	—
6th			
Sold to *John Rudd* one hhd. Burgundy wine, for his Bill on *Bewley* accepted as cash - -	24	10	—

Received from *Richard Pike*, for the following sold him,

	l.	*s.*	*d.*
1 Hhd. Burgundy wine at -	23	0	0
1 Chest Green tea N^t. 200℔. at 5*s.* 3*d.*	52	10	0
1 do. Bohea N^t. 200℔. at 5*s.* 9*d.*	57	10	0
			133 — —

8th.

Bought from *William Ford* 10 hhds. tallow, *viz.*

	C.	qr.	℔.		qr.	℔.
No. 1	9	3	14	Tare	3	7
2	10	2	0		3	14
3	10	2	21		3	20
4	10	0	7		3	8
5	9	3	21		3	0
6	10	0	14		3	10
7	10	3	16		3	21
8	11	0	12		3	24
9	10	2	7		3	22
10	9	2	21		0	7
	103	0	21		7	2 21
	7	2	21			
	94	2	0	N^t. at 28*l.* ℔ ton.		

	l.	*s.*	*d.*	£.	s.	d.
Paid him in part - -	50	0	0			
3 Hhds. Burgundy delivered at 21*l.* ℔	63	0	0			
My Note payable in 1 month for the balance	19	6	0			
				132	6	—

DUBLIN, 12th of *March*, 1801.

	l.	s.	d.	£.	s.	d.
Bought of *Christopher Kingston* the following ℔ my Note at 1 month, *viz.*						
1200lb. Tanned upper leather at $6\frac{1}{4}d.$ ℔ ℔ - -	31	5	00			
1000lb. Sole d°. at $6\frac{3}{4}d.$ ℔ ℔ -	28	2	6			
130 Ox hides N^t. 105C. 2q. 14℔ at 19*s.* ℔ Cwt. - -	100	6	$10\frac{1}{2}$			
				159	14	$4\frac{1}{2}$
15th.						
Bought from *John Jones, viz.*	*l.*	*s.*	*d.*			
6 Hhds. tallow W^t. N^t. 3 tons at 30*l.* ℔ ton - - -	90	00	00			
1000℔. Tanned upper leather at 6*d.* ℔ lb. - -	25	00	00			
1000lb. Sole at $6\frac{1}{2}d.$ ℔ -	17	1	8			
	142	1	8			
For which delivered him,	*l.*	*s.*	*d.*			
1 Tun Claret at - -	45	00	00			
2 Hhds. Burgundy at 23*l.* ℔ -	46	00	00			
My Draft on *William Warren* to said *Jones* payable 1st *April* for balance -	51	1	8			
				142	1	8
19th.						
Accepted the following Bills of Messrs. *Digby* and Company of *London*, favour *William Warren* at Sight, and made good to d°. *Warren* in Acc^t. *viz.*						
	l.	*s.*	*d.*			
One for the premio and other charges of insuring 230*l.* the principal and premio 200*l.* lent on bottomry to *Joseph Miller* master of the ship *Bonadventure*	7	13	4			
Another for the premio and other charges of insuring 460*l.* on said ship to Barbadoes	15	6	8			
				23	—	—
20th.						
Paid *Christopher Kingston*, for my Note to him 12th Inst. 159*l.* 14*s.* $4\frac{1}{2}d.$ deducting 6 months discount at 6 ℔ Cent. 155*l.* 1*s.* $4\frac{1}{2}d.$						
	l.	*s.*	*d.*			
By *Edward Elliot's* Note to me, due 21st Inst. delivered said *Kingston*	101	00	00			
By Cash for balance - -	54	1	$4\frac{1}{2}$			
				155	1	$4\frac{1}{2}$

DUBLIN, 22d of *March*, 1801.

	£.	s.	d.
Received from *Lewis Lestock*, of *London*, sales of 200 pieces of linen cloth consigned to him ℔ the *Catherine* of *Dublin*, *William Butler* master, to sell for my account the Nt. proceeds amount to 300*l. Eng.* Exc. at 9½*d.* ℔ Cent.	328	10	—
24th.			
Shipped on board the *Dolphin*, *Robert Fisher* master, and consigned to *Abel Archer*, of *Nantz*, to sell for my Acct. *viz.* — *l. s. d.*			
16 Hhds. tallow, bought the 8th and 15th for — 222 6 00			
Paid duty and fees, *&c.* — 8 14 00	231	—	—
27			
Shipped on board the *Ann* and *Mary*, *Ambrose Sutton* master, for *Bilboa*, and consigned to *Arthur Annesley* there, to sell for my account, *viz.* — *l. s. d.*			
2200℔. Tanned upper leather bought the 12th and 15th for — 56 5 00			
2000℔ Sole bought the 12th and 15th for — 55 4 2			
130 Ox hides, bot. the 12th for — 100 6 10½			
Paid duty, fees, *&c.* — 5 3 11⅓	217	—	—
29th.			
Received from *Thomas Bell*, for my Bill on *Abel Archer* of *Nantz*, favour of *Samuel Spence* at Usa, 1500 Livres at 12½*d.* ℔ - - - - - - - - -	78	2	6
31st.			
Remitted to Messrs. *Loftus* and Company of *Paris*, my Acct. the draft of Messrs. *Swift* and Company for 2500 Livres *Tournois*, on *Peter Lamy* of do. place at Usa, favour do. *Loftus* and Company, value in Acct. with *Swift* and Company, at 12*d.* ℔ - -	125	—	—
April 3rd.			
Received from *William Ford* for *Abel Archer*, of *Nantz*, Draft on him my favour for 1500 Livres *Tournois* at 12¼*d.* ℔ Livre 76*l.* 11*s.* 3*d. viz.* — *l. s. d.*			
By my Note to said *Ford* delivered me up — 19 6 00			
By Cash for the balance - 57 5 3	76	11	3

DUBLIN, 5th *April*, 1801.

	£.	s.	d.
Received from the Executors of my Uncle *John*, the two following Bonds, which he left me as a Legacy, *viz*			
Henry Harding's for 500*l.* Principal, Interest at 6 ℔ Cent. ℔ Annum, since 25th ult°. - - - - (*l.* 500 *s.* 00 *d.* 00)			
Gregory Grace's for 300*l.* Principal, Interest at 6 ℔ Cent. ℔ Annum Allhallow-tide last - - - (*l.* 300 *s.* 00 *d.* 00)	800	—	—
8th			
Received from on board the *Hopeful*, *George Quarrel* master from *Leghorn*, 50 chests *Florence* wine, and 50 chests do oil, consigned to me by *Henry Hall*, for my account, the cost and charges there, as ℔ invoice, amount to 680 dollars at 5*s.* ℔ £170 00 00			
Paid duty and fees, *&c.* 35 00 00	205	—	—
Received from *John Tisby*, for the following, *viz.*			
l. s. d.			
2 Tuns of Claret at 44*l.* ℔ tun 88 00 00			
2 Hhds. of Burgundy wine at 23*l.* ℔ 46 00 00			
5 chests *Florence* wine at 2*l.* 6*s.* ℔ 11 10 00			
2 do. ——— oil at 3*l.* 5*s.* ℔ 6 10 00	152	—	—
11th			
Delivered *Benjamin Bewley*, my Bill on *Leftus* and Company of *Paris*, my account, favour *Paul Roberts*, at Usance 2340 livres, value received of said *Bewley* at 12¼*d.* ℔ - - - - - - -	119	8	9
13th			
Received from on board the *Eagle*, captain *John Grainger* master, from *Bourdeaux*, 10 tuns claret, consigned to me by *Peter Laroche*, for my Acc^t. the whole cost, *&c.* (as ℔ invoice) 2800 livres *Tournois*, for which do. *Laroche* advises me that he has drawn on *Lewis Lestock*, of *London*, for my account at 32¼*d.* ℔ Δ for 125*l.* 8*s.* 4*d.* *English* exchange at 10 ℔ Cent. is *Irish* - £137 19 02			
Paid duty and fees, *&c.* - - 162 00 10	300	—	—
16th.			
Received from *Richard Pike*, for the following, *viz.*			
l. s. d.			
10 chests *Florence* wine at 2*l.* 6*s.* 23 00 00			
10 do. ——— oil at 3*l.* 5*s.* 32 10 00	55	10	—
17th			
Paid *Swift* and Company, ℔ Receipt - -	150	—	—

DUBLIN, 20th *April*, 1801.

	£.	s.	d.
Received advice from *Lewis Lestock*, *London*, that he has according to my orders shipped ℔ the *George* of *Bristol*, *Adam Bray* master, for *Nantz*, and consigned to *Abel Archer* there, to sell for my account 3 hhds. tobacco; the whole cost and charges there amounting to 72*l.* 10*s.* *English* at 10 ℔ Cent. - - -	79	15	—
23rd.			
Received from *Edward Hall*, of *Cadiz*, sales of leather and hides by the *Betty*, on my account Neat proceeds amounting to 1525 dollars, exchange at 4*s.* ℔ dollar	305	—	—
25th			
Received from on board the *Whale* of *Cork*, *George Hartwell* master, from *London*, 20 bags hops, Wt. Nt. 70 Cwt. consigned to me by *Lewis Lestock* of *London* by my order and for my account, the cost and charges as ℔ invoice, is 245*l.* *English* at 9 5/7*d.* ℔ Cent. is £.268 17 09 Paid duty and fees, &c. - - 88 00 00	356	17	9
Received from *Luke Floyd*, for 2 bags hops, sold him on the quay, Wt Nt. 7 Cwt. at 6*l.* ℔	42	—	—
28th			
Sold *John Hart* 3 bags hops, Wt. Nt. 10. C. 2qrs. at 6*l.* ℔ - - - - £63 00 00 Received from said *Hart*, *Mathew Mead's* Note to him for 50*l.* payable 1st of *August*, deducting discount — *l.* *s.* *d.* 47 10 00 Cash for balance - - 15 10 00	63	—	—
30th.			
Received from *William Ford* premio of 350*l.* insured on goods by the *Eagle*, *John Grainger* master, for *Bilboa*, at 1½ ℔ Cent. - - - -	5	5	—
2nd *May*			
Received from *Richard Ruby*, *Loftus* and Company of *Paris* Draft on me my Acct. favour said *Ruby* for 1234 livres, exchange at 13*d.* ℔ livre £61 14 00 For which delivered him — *l.* *s.* *d.* 5 Chests *Florence* oil at 3*l.* 5*s.* ℔ 16 5 00 5 do. do. wine at 2*l* 6*s.* ℔ 11 10 00 1 Hhd. Burgundy wine at 23 00 00 Cash paid for balance 10 19 00	61	14	—
4th.			
Sold to *Richard Pike*, on his promissory Note payable in 6 months. 3 Bags of hops, Wt. 10C. 2qrs. at 6*l.* 5*s.* ℔ C.	65	12	6

DUBLIN, 7th of *May*, 1801.

	£.	s.	d.
Received advice that the *George* of *Bristol*, *Adam Bray* master, is lost, with the whole cargo. My loss thereby is the cost and charges of 3 hhds. tobacco, amounting to	79	15	—
9th.			
Lewis Lestock of *London*, advises me ℔ letter of 3rd instant to have drawn on *Loftus* and Company of *Paris*, my account, payable 1st *June*, 750 △ at 32*d.* ℔ crown, 100*l.* *English*, exchange at 10 ℔ Cent. - -	110	—	—
11th.			
Received from *Arthur Annesley*, of *Bilboa*, sales of tanned leather and hides, consigned to him by the *Ann* and *Mary*, *Ambrose Sutton*, master, the neat proceeds is 1200 Pcs. of $\frac{8}{8}$ at 4*s.* ℔ - - -	240	—	—
12th.			
Sold to *John Johnson*, 2 bags hops, Wt. Nt. 7C. at 5*l.* 10*s.* ℔ Cwt. - - - £38 10 00			
For which received from said *Johnson*, *Luke Floyd's* Note payable 10th *November* 40*l.* deducting discount 38 16 00			
Repaid - - - 00 06 00	38	10	—
14th.			
Paid *Bernard Brewer*, for *Henry Hall*, of *Leghorn's* Bill on me favour *Digby* and Company, for 240 dollars, at 4*s.* 11*d.* ℔ - - - -	59	—	—
17th.			
Received from *Gregory Grace*, in ready money, what was due for principal and half a year's interest, and delivered up his bond - - - -	309	—	—
19th.			
Lent on Bottomry to *Thomas Trusty*, master of the *Rover* Galley, 150*l.* in ready money, to be repaid with 15*l.* premio. to *Arthur Annesley*, *Bilboa*, for my account, at the safe arrival of said ship in that port -	150	—	—
Received from *John Johnson*, an apprentice fee with his son *Thomas* - - - -	115	—	—
22nd			
Debit *Benjamin Bewley*, to account of insurance 5*l.* for premio of 250*l.* insured on goods by the *William* of *Dublin*, *Thomas Barry* master, for *Leghorn*, account said *Bewley* at 2*l.* ℔ Cent. to pay 84*l.* ℔ Cent. in case of loss	5	—	—

DUBLIN, 25th *May*, 1801.

	£.	s.	d.
Received from *Richard Pike*, for his Note to me 4th of *May*, 65*l.* 12*s.* 6*d.* deducting 23 weeks discount (allowed him) on said Note at 6 ℔ Cent. -	63	17	8
26th.			
Received advice from *Henry Hall*, of *Leghorn*, that he has drawn for my account, on *Arthur Annesley* of *Bilboa*, a Bill of 550 *Spanish* dollars, value 440 *Leghorn* dollars, which remained due to him in account; the said sum at 4*s.* ℔ *Spanish* dollar, or 5*s.* ℔ *Leghorn* dollar is -	110	—	—
1st *June*			
Sold to *Richard Homan*, for an accepted Bill of *William Warren*, payable the 1st of *July* next, my last 2 hhds. of Burgundy wine, at 23*l.* 10*s.* ℔ -	47	—	—
4th.			
Remitted *Loftus* and Company of *Paris*, my Acct. *Digby* and Company's Bill on them my favour at sight for 2880 livres *Tournois*, exchange at 12¼*d.* ℔ livre, for which delivered said *Digby* my Draft on *Swift* and Company their favour for - - -	147	—	—
4th.			
Won by wagering at a horse-race, and received the bet	11	10	—
7th.			
The *William* of *Dublin*, *Thomas Barry* master, (on which I insured 250*l.* to *Ben. Bewley*) is lost, I have paid him, *viz.*			
Delivered him my receipt for what he owed me in account — *l.* 51 *s.* 00 *d.* 00			
He has abated me 16 ℔ Cent on the 250*l.* insured - - — *l.* 40 *s.* 00 *d.* 00			
Paid him the balance - 159 00 00	250	—	—
10th.			
Paid *Richard Homan*, for an abatement on 2 hhds. Burgundy sold him 1st *June* - -	2	—	—
14th.			
have *Edward Hall* of *Cadiz*, advises me by letter of 19th ult. to have remitted to *Lewis Lestock* of *London*, my account, their Bill on *George Fitzgerald* and Co. for 1000 dollars at 43⅓*d.* ℔, 182*l.* 5*s.* 10*d.* *English* exchange at 10 ℔ Cent. - - -	200	10	5
16th.			
Received from *Peter Percival*, for 1 hhd Claret sold him. Of the other two which are wanting of 12 tun, one was made use of to fill those that leaked, the other was bottled for my use.	12	—	—
17th.			
Bought a horse from *Thomas Trueman*, for 10 moidores, ready money; and sold him immediately to captain *Smart* for 20 pistoles ready money - -	3	10	—

DUBLIN, 19th *June*, 1801.

	£.	s.	d.
Lewis Lestock of *London*, has furnished me an Acct. current, wherein he charges for interest for his advance to the 15th instant, at 6 ℔ Cent. ℔ Annum 6*l.* 7*s.* 1*d* *Eng.* Ex. at 10 ℔ Cent. - - -	7	4	2
21st.			
Settled with *David Denham*, master of the ship *Providence*, and received from him, my ½ balance of his account of freight and disbursements, *&c.* on said vessel	40	—	—
24th.			
Received from *George Gunn* in full for principal and 4 months interest of 50*l.* at 6 ℔ Cent. - -	51	—	—
28th.			
Received advice from *Arthur Annesley* of *Bilboa*, that he has received from *Thomas Trusty*, master of the *Rover* Galley, 825 dollars, on my account, in full for principal & premio of 150*l.* lent by me to said *Trusty*, payable to said *Annesley*, at said ship's arrival there, Ex. at 4*s.* ℔ dol. is	165	—	—
30th.			
Paid this 6 months, as ℔ book of charges			

	l.	*s.*	*d.*
For Rent - - - - -	25	00	00
For House expenses - -	50	00	00
For Pocket expenses - - -	25	00	00
			100 — —

End of the first WASTE-BOOK.

JOURNAL.

JOURNAL,

No. I.

DUBLIN, January 1st, 1801.

		£.	s.	d.
.1	CASH Dr. to Stock *l.*2000 00 00			
—	For so much I have in ready money - -	2000	—	—
.1	2d.			
.2	Claret Dr. to Cash, - *l.*384 00 00			
—	Paid *Arthur Alloway,* for 12 tun at 32*l.* ℔ -	384	—	—
.1				
.2	*Swift* and Co. Dr. to Cash - *l.*1000 00 00			
—	Paid them ℔ Receipt - - - -	1000	—	—
.1				
	3rd.			
.2	Ship *Bonadventure* Dr. to *Benjamin Bewley l.*400 00 00			
—	For cost of said vessel, bought of him payable in two			
.3	months for - - - -	400	—	—
	5th.			
.2	Claret Dr. to Cash - *l.*4 00 00			
—	Paid cooperage and other charges thereon -	4	—	—
.1				
	7th.			
.3	Linen Cloth Dr. to Cash - *l.*287 10 00			
—	Paid sundry for 200 pieces bought of them at different			
.1	prices amounting to - - -	287	10	—
	10th.			
.1	Cash Dr. to Claret - - *l.*12 00 0			
—	Received from *Charles Carleton* for 1 hhd. -	12	—	—
.1				
	12th.			
.3	Ship *Providence,* Dr. to Notes payable *l* 250 00 00			
—	For half of said ship, bought of *David Denham,* for which			
.3	delivered him my Note at 1 month -	250	—	—

DUBLIN, 15th *January*, 1801.

		£.	s.	d.
.3	Linen Cloth Dr. to Claret - *l.* 60 00 00			
—	For 40 pieces at 30*s.* ℔ piece received in barter from			
.2	a North country merchant, for 6 hhds. at *l.* 10 ℔ hhd. - -	60	—	—
	18th			
.3	Voyage to *Rouen* ℔ the *Ann* and *Mary*, *Ambrose*			
—	*Sutton* master, Dr. to Cash - *l.* 125 00 00			
.1	For cost and charges of 100 tubs butter addressed to *Peter Lacherre* on my account and risque, amounting ℔ invoice to - -	125	—	—
	21st.			
.4	Bills and Notes Dr. to Cash - *l.* 100 00 00			
—	Lent to *Edward Elliot* on his Note of 101*l.* payable the			
.1	21st *March* next - -	100	—	—
	25th.			
.3	Ship *Providence* Dr. to Cash - *l.* 25 00 00			
—	Paid *Daniel Denham* for my half repairs of said ship	25	—	—
.1				
	29th.			
.4	Voyage to *Nantz* ℔ the *Jenny* Galley, *Robert Scott*			
—	master, Dr. to Sundries - *l.* 107 00 00			
	For the cost, *&c.* of 125 barrels of beef consigned to *Abel Archer*, to sell for my account, *viz.*			
	l. s. d.			
.2	To Messrs. *Swift* and Company, my Bill on them favour *Charles Carleton*, for the beef } 100 00 00			
.1	To Cash paid duty and fees, &c. 7 00 00	107	—	—
	February 1st.			
.2	*Benjamin Bewley* Dr. to Claret - *l.* 45 00 00			
—	Sold him in Acc^t. 1 tun Claret at - -	45	—	—
.3				
	3rd.			
.4	Voyage to *London* ℔ the *Catherine*, *William Butler*			
	master, Dr. to Sundries - *l.* 290 00 00			
	For amount invoice of linen cloth, consigned to *Lewis Lestock*, there to sell for my account, *viz.*			
	l. s. d.			
.3	To linen cloth for 200 pieces bought the 7th ult^o. for } 287 10 00			
.1	To Cash paid charges at shipping, &c. 2 12 00	290	—	—

DUBLIN, 5th *February*, 1801.

			£.	s.	d.
.4	Tea Dr. to Sundries - -	*l.* 288 00 00			
—	For 6 chests received ℔ the *Mermaid*, *Richard Rich* master, from *Lewis Lestock*, *London*, for my account, *viz.* 3 Chests Bohea Wt. Nt. 600℔ 3 do. Green Wt. Nt. 600℔				
		l. s. d.			
.5	To *Lewis Lestock* my Acct. for 200*l. English* the amount of the invoice, which at 10 ℔ Cent. is here	242 00 00			
.1	To Cash, paid duty and freight, &c.	45 00 00			
			288	—	—
	9th.				
.3	*Benjamin Bewley*, Dr. to Sundries	*l.* 182 00 00			
—	Sold him in account, *viz.*				
		l. s. d.			
.2	To Claret for 3 tun at 44*l.* ℔	132 00 00			
.4	To Tea for 1 chest Green Wt. Nt. 200℔ at 5*s.* ℔	50 00 00			
			182	—	—
	12th.				
.3	Notes payable Dr. to *Swift* and Co.	*l.* 250 00 00			
—	For my Note to *David Denham*, 12th *January*, for which				
.2	delivered him my Draft on said *Swift* and Company for like sum - - -		250	—	—
	14th.				
.4	*Charles Carleton*, Dr. to Sundries	*l.* 165 00 00			
—	Sold him at 1 month				
		l. s. d.			
.2	To Claret for 2½ tun at 44*l.* ℔	110 00 00			
.4	To Tea for 1 Chest Bohea Wt. Nt. 200℔ at 5*s.* 6*d.*	55 00 00			
			165	—	—
	17th.				
.5	Voyage to *Cadiz* ℔ the *Betty*, *John Pearl* master,				
—	Dr. to Sundries - -	*l.* 230 00 00			
	For amount of invoice of the following Wares consigned to *Edward Hall* there to sell for my account, *viz.* 1500℔ Tanned upper Leather at 6*d.* ℔ ℔ 190 Cwt. hides				
		l. s. d.			
.2	To *Swift* and Company for my Bill on them, favour *Christopher Kingston*, for the leather -	37 10 00			
.4	To *Charles Carleton*, for the hides bought of him in account	117 12 6			
.1	To Cash paid duty and fees. &c	14 17 6			
			230	—	—

DUBLIN, 20th *February*, 1801.

			£.	s.	d.
.4	*Charles Carleton* Dr. to Cash -	*l.* 12 12 6			
—	Paid him the balance of his account - -		12	12	6
.1					
.1	Cash Dr. to Tea - -	*l.* 105 00 00			
.4	Received from *Richard Ruby*, for				
		l. *s.* *d.*			
	1 Chest Green Wt. Nt. 200℔ at 5*s.* ℘	50 00 00			
	1 do. Bohea ——— 200℔ at 5*s.* 6*d.*	55 00 00			
			105	—	—
	24th.				
.5	*Abel Archer* of *Nantz*, my Acct. Dr. to voyage to *Nantz*,				
—	℘ the *Jenny* Galley, *Robert Scott* master,	*l.* 137 10 00			
.4	For neat proceeds of 125 barrels beef amounting ℘ account sales to 2750 livres *Tournois*, exchange at 12*d.* ℘ - - - - -		137	—	—
	25th.				
.5	*George Gunn* Dr. to Cash -	*l.* 50 00 00			
—	Lent him at 6 ℘ Cent ℘ Annum -		50	—	—
.1					
	28th.				
.6	Burgundy Wine Dr. to Sundries	*l.* 207 00 00			
—	For 12 hhds. received ℘ the *Ann* and *Mary*, *Ambrose Sutton* master, from *Peter Lacherre* of *Rouen*, in return for my butter				
		l. *s.* *d.*			
.3	To Voyage to *Rouen* ℘ do. ship, for the Nt. proceeds of 100 tubs formerly consigned to said *Lacherre*, to sell for my account amounting, as ℘ Acct. sales now received to	157 10 00			
.1	To Cash, paid duty and freight, *&c.*	49 10 00			
			207	—	—
	2nd *March*.				
.5	*William Warren* Dr to ship *Bonadventure*	*l.* 100 00 00			
—	For the freight to *Barbadoes*, payable to me, by him in				
.2	1 month - - - - -		100	—	—
	3rd.				
.6	Bottomry Dr. to Messrs. *Swift* and Co.	*l.* 200 00 00			
—	Lent *Joseph Miller*, master of the *Bonadventure* Galley,				
.2	by my Bill on said Company at sight, to be repaid with 15*l.* premio, at her safe arrival at *Barbadoes* -		200	—	—
	4th.				
.3	*Benjamin Bewley* Dr. to *Lewis Lestock* of *London*, my				
—	account - -	*l.* 219 00 00			
.5	For the former's accountable receipt to me, for which delivered him my Bill on the latter his favour, at 21 days sight, 200*l. Eng.* Exe. at 9½ ℘ Cent. -		219	—	—

DUBLIN, 6th *March*, 1801.

			£. s. d.
. 1	Cash Dr. to Burgundy Wine	*l.* 24 10 00	
, 6	For 1 hhd. sold *John Rudd* ℔ his Draft on *Benjamin Bewley*, taken as cash - -		24 10 —
. 1	Cash Dr. to Sundries -	*l.* 133 00 00	
	Received from *Richard Pike* for the following sold him *viz.*	*l. s. d.*	
. 6	To Burgundy wine 1 hhd.	23 00 00	
. 4	To Tea for 1 chest Green, Wt. Nt. 200℔ at 5*s.* 3*d.* ℔	52 10 00	
	To do. for 1 chest Bohea Wt. Nt. 200℔ at 5*s.* 9*d.* ℔	57 10 00	
			133 — —
	8th.		
. 7	General account of Wares Dr. to Sundries	*l.* 132 6 00	
	For 10 hhds. tallow bought of *William Ford*, Nt. Wt. 94cwt. 2qrs. at 28*l.* ℔ ton.	*l. s. d.*	
. 1	To Cash paid in part	50 00 00	
. 6	To Burgundy wine for 3 hhds. delivered him at 21*l.* ℔	63 00 00	
. 3	To Notes payable, for my Note at 1 month for balance - -	19 6 00	
			132 6 —

Note. This *General Account of Wares* includes all such goods as are bought for *Exportation* on *my own* Account.

	12th.		
. 7	General Account of Wares Dr. to Notes payable - - -	*l.* 159 14 4½	
. 3	Bought from *Christopher Kingston*, on my Notes payable 6 months	*l. s. d.*	
	1200℔ tanned upper leather at 6¼*d.* ℔ ℔ - - -	31 5 00	
	1000℔ do. sole at 6¾*d.* ℔ - -	23 2 6	
	130 Ox hides Nt. 105cwt. 2qrs. 14℔ at 19*s.* ℔ cwt.	100 6 10½	
			159 14 4½

DUBLIN, 15th *March*, 1810.

					£.	s.	d.
.7	General Account of Wares Dr. to Sundries						
		l. 142	1	8			
	For the following, bought of *John Jones*, for which delivered him as under	*l.*	*s.*	*d.*			
	6 Hhds. tallow Wt. Nt. 3 ton at 30*l.* ℔	90	00	00			
	1000℔ tanned upper leather at 7*d.* ℔	25	00	00			
	1000℔ do. sole at 6½*d.*	27	1	8			
		142	1	8			
		l.	*s.*	*d.*			
.2	To Claret for 1 tun at - -	45	00	00			
.6	To Burgundy wine, for 2 hhds. at 23*l.*	46	00	00			
.5	To *William Warren*, for mine on him to said *Jones*, payable 1st *April* for balance	51	1	8			
					142	1	8
	19th.						
	Sundries Dr. to *William Warren* -	*l.* 23	00	00			
	For the 2 following Bills of Messrs. *Digby* of *London*, on me favour said *Warren*, to be allowed him in account *viz.*						
		l.	*s.*	*d.*			
.2	Ship *Bonadventure*, for one for the premio of insuring 460*l.* on her to *Barbadoes* - - -	15	6	8			
.6 — .5	Bottomry for the other, for the premium, &c. of insuring 230*l.* the principal and premio of 200*l.* lent by me to *Joseph Miller*, master of said ship, bound to *Barbadoes* - -	7	13	4			
					23	—	—
	20th.						
.3	Notes payable to Dr. Sundries	*l.* 155	1	4½			
	Paid my Note to *Christopher Kingston*, 12th instant, 159*l.* 14*s.* 4½*d.* deducting 6 months discount, at 6 ℔ Cent. per Annum, as follows, *viz.*						
		l.	*s.*	*d.*			
.4	To Bills and Notes for *Edward Elliot's* Note to me, due the 21st instant, delivered said *Kingston* -	101	00	00			
.1	To Cash for balance - -	54	1	4½			
					155	1	4½

DUBLIN, 2nd*h*, 1801.

		£.	s.	d.
.5	*Lewis Lestock* of *London*, my Acc^{t}. Dr. to voyage to *London* ℔ the *Catherine*, *William Butler* master *l*.328 10 00			
.4	For neat proceeds 200 pieces linen cloth, amounting (℔ account sales) to 300*l*. *English* Ex^{e}. at 9½ ℔ Cent. - - - -	328	10	—
	24th.			
.6	Voyage to *Nantz* ℔ the *Dolphin*, *Robert Fisher* master, Dr. to Sundries - - *l*.231 00 00			
	For cost &c. of the following wares, consigned to *Abel Archer* there, to sell for my account, *viz.*			
	l. s. d.			
.7	To General account of wares, for 16 hhds. tallow bought the 8th and 15th for 222 6 00			
.1	To Cash, paid duty and fees, &c. 8 14 00	231	—	—
	27th.			
.6	Voyage to *Bilboa* ℔ the *Ann* and *Mary*, *Ambrose Sutton* master, Dr. to Sundries *l*.217 00 00			
	For the following wares consigned to *Arthur Ansley* there to sell for my account			
	l. s. d.			
	2200℔ tanned upper leather bought the 12th and 15th for 56 5 00			
	2000℔ sole do. bought 12th and 15th for 55 4 2			
	130 Ox hides bought 12th for 100 6 10½			
.7	To General account of wares for the amount 211 16 00½			
.1	To Cash, paid duty and fees, &c. 5 3 11½	217	—	—
	22th.			
.1	Cash Dr. to *Abel Archer* of *Nantz*, my account *l* 78 2 6			
.5	Received of *Thomas Bell* for my Draft of 1520 livres *Tournois* at 12*d*. ℔ on said *Archer*, favour *Samuel Spence* there, at Us^{e}. - - -	78	2	6
	31st.			
.6	Messrs. *Loftus* and Company of *Paris*, my account Dr. to Messrs. *Swift* and Company - *l*.125 00 00			
.2	Remitted the former, the latter's Draft of 2500 livres *Tournois* on *Peter Lammy* there, at Us^{e}. favour said *Loftus*, value in account with said *Swift* and Company, at 12. ℔ is - - -	125	—	—

DUBLIN, 3rd *April*, 1801.

			£.	s.	d.
	Sundries Dr. to *Abel Archer* of *Nantz*, my account - - - -	*l.*76 11 3			
	Received for his Draft on *William Ford*, my favour for 1500 livres *Tournois*, at 12½*d.* ℔, *viz.*				
		l. s. d.			
.3	Notes payable for mine to said *Ford*, now taken up - -	19 6 00			
.1	Cash for balance - -	57 5 3			
.5			76	11	3
	5th.				
.7	Bonds Dr. to Stock -	*l.*800 00 00			
.1	For the following, received from the executors of my Uncle *John*, left me as a legacy, *viz.*				
		l. s. d.			
	Henry Harding's Bond for 500*l.* principal, bearing interest at 6 ℔ Cent. ℔ Annum from the 25th ult.	500 00 00			
	George Gracels, for 300*l.* principal, bearing interest at 6 ℔ Cent. ℔ Annum from All hallow-tide last.	300 00 00			
			800	—	—
	8th.				
	Wares from *Leghorn* Dr. to Sundries	*l.*205 00 00			
.7	For the following received, ℔ the *Hopeful*, *George Quarrel* master, from *Henry Hall* of said place for my account, *viz.*				
	50 Chests Florence wine				
.7	40 do. ——— oil;				
		l. s. d.			
.1	To *Henry Hall* my Acc^t. for 680 *Leghorn* Dollars, the am^t. inv. at 5*s.* ℔ Dollar	170 00 00			
.1	To Cash, paid duty and fees, &c.	35 00 00			
			205	—	—
	Cash Dr. to Sundries .	*l.*152 00 00			
.2	Received from *John Tisby*, for the following sold him,				
.7	*viz.*	*l. s. d.*			
.7	To Claret, for 2 tun, at 44*l.* ℔ -	88 00 00			
	To Burgundy wine, for 2 hhds. at *l.*23 ℔	46 00 00			
	To wares from *Leghorn* for				
	5 Chests Florence wine at *l.*2 6*s.* ℔ — 11 10 00				
	2 do. oil at *l.*3 5*s.* ℔ — 6 10 0	18 00 00			
			12		—

DUBLIN, 8th *April*, 1801.

			£.	s.	d.
.1	Cash Dr. to *Loftus* and Company of *Paris*, my account - - -	*l.*119 8 9			
.6	Received from *Benjamin Bewley*, for my Draft on them favour *Paul Roberts*, at Usance 2340 livres, exchange at 12½*d.* ℔ - - -		119	8	9
	13th.				
.2	Claret Dr. to sundries -	*l.*300 00 00			
	For 10 tun received ℔ the *Eagle*, *John Grainger* master, from *Peter Laroche* of *Bourdeaux*, for my account, *viz.*	*l. s. d.*			
.5	To *Lewis Lestock*, *London*, my Acc^t. for said *Laroche's* Draft of *l.*125 8*s.* 4*d.* on him, value at *Bourdeaux* 2800 livres *Tournois* (the amount of said Claret) at 32¼*d.* △ exchange between *London* and *Dublin* at 10 ℔ cent. is here	137 19 2			
.1	To Cash, paid duty and freight, &c.	162 00 10			
			300	—	—
	16th.				
.1	Cash Dr. to Wares from *Leghorn*	*l.* 55 10 00			
.7	Received from *Richard Pike*, for the following	*l. s. d.*			
	10 Chests of Florence wine at *l.* 2 6*s.*	23 00 00			
	10 do. ——— oil, at *l.* 3 5*s.*	32 10 00			
			55	10	—
	17th.				
.2	*Swift* and Company, Dr. to Cash	*l.*150 00 00			
.1	Paid them ℔ Receipt - -		150	—	—
	20th.				
.7	Voyage from *London* to *Nants*, ℔ the *George* of *Bristol*, *Adam Bray* master, Dr. to *Lewis Lestock* my account				
.5	- - -	*l.*79 15 00			
	For cost and charges of 3 hhds. tobacco, consigned by said *Lestock*, to *Abel Archer* there to sell for my account amounting (as ℔ invoice) to *l.*72 10*s. Eng.* exchange at 10 ℔ cent. - - -		79	15	—
	23rd.				
.8	*Edward Hall* my account Dr. to voyage to *Cadiz* ℔ the *Betty*, captain *Pearl* -	*l.*305 00 00			
.5	For neat proceeds of leather and hides, amounting ℔ Sales to 1525 dollars, Ex^c. at 4*s.* ℔ dollar -		305	—	—

DUBLIN, 25th *April*, 1801.

			£.	s.	d.
. 8	Hops Dr. to Sundries -	£.356 17 9			
	For 20 bags N^{t}. 70cwt. received ℔ the *Whale* of *Cork*, *George Hartwell*, master, from *Lewis Lestock*, *London*, by my order, and for my Acc$_{t}$.				
		l. s. d.			
. 5	To *Lewis Lestock* my Acc^{t}. for 245*l. Eng.* the amount of the invoice, at $9\frac{3}{4}$ ℔ Cent. is - -	268 17 9			
. 1	To Cash, paid freight, duty, *&c.* -	88 00 00			
			356	17	9
. 1	Cash Dr. to Hops -	£42 00 00			
. 8	Received from *Luke Floyd* for 2 bags N^{t}. 7cwt. at 6*l.* ℔ cwt.		42	—	—
	28th.				
	Sundries Dr. to Hops -	*l.* 63 00 00			
	For 3 bags sold *John Hart*, N$_{t}$. 10cwt. 2q. at 6*l.* ℔ cwt.				
		l. s. d.			
. 4	Bills and Notes, for *Matthew Mead's* of 50*l.* payable the 1st of *August*, received from said *Hart* in Payment for	47 10 00			
. 1	Cash for balance - -	15 10 00			
. 8			63	—	—
	30th.				
	Cash Dr. to Acc^{t}. of insurauce -	*l.*5 5 00			
. 1	Received from *William Ford*, for the premium of insuring 350*l.* to him on wares in the *Eagle*, *John Grainger*, master, for *Bilboa*, at $1\frac{1}{2}$ ℔ Cent. -		5	5	—
	2nd *May*.				
. 6	*Loftus* and Company of *Paris*, my account Dr. to Sundries - -	*l.*61 14 00			
	For their Draft on me, favour *Richard Ruby*, at sight, 1235 livres Tournois, Ex$_{c}$. at 12*d.* ℔ livre				
	For which delivered said *Ruby* the following				
. 7	To wares from *Leghorn*, for				
		l. s. d.			
. 6	5 Chests Florence wine at 2*l.* 6*s.* ℔	27 15 00			
. 1	5 Do. ——— oils a 3*l.* 5*s.* ℔				
	To Burgundy wine, for 1 hhd. -	23 00 00			
	To Cash, paid for balance -	10 19 00			
			61	14	—

	DUBLIN, 4th *May*, 1801.		£.	s.	d.
.4	Bills and Notes Dr. to Hops -	*l.*65 12 6			
.8	Sold to *Richard Pike*, on his Note payable in 6 months				
	3 bags N^{t}. 10cwt. 2q. at 6*l.* 5*s.* ℔ cwt. -		65	12	6
	7th.				
.9	Profit and Loss Dr. to voyage from *London* to *Nantz* ℔ the *George* of *Bristol*, *Adam Bray* master	*l.*79 15 00			
.7	For the cost, *&c.* of 3 hhds. tobacco, lost by said ship		79	15	—
	9th.				
.5	*Lewis Lestock* of *London* my Account Dr. to *Loftus* and Company of *Paris*, my Account -	*l.*110 00 00			
.6	For the former's Draft of 750 △ on the latter, for my account, at 32*d.* ℔ 100*l. Eng.* Ex^{e}. at 10 ℔ Cent.		110	—	—
	11th.				
.8	*Arthur Annesley* my Account Dr. to voyage to *Bilboa* ℔ the *Ann* and *Mary*, *Ambr. Sutton*, master,	*l.*240 00 00			
.6	For N^{t}. proceeds of tanned leather and hides, amounting ℔ sales to 1200 pieces of $\frac{8}{8}$, at 4*s.* ℔ is -		240	—	—
	12th.				
.4	Bills and Notes Dr. to Sundries -	*l.*38 16 00			
	For *Luke Floyd's* Note of 40*l.* payable 10th *November*, discounted to *John Johnson*, *viz.*				
		l. s. d.			
.8	To Hops, for 2 bags N^{t}. 7cwt. at 5*l.* 10*s.* ℔	38 10 00			
.1	To Cash returned him -	00 6 00			
			38	16	—
	14th.				
.7	*Henry Hall* of *Leghorn* my Account Dr. to Cash - - -	*l.*59 00 00			
.8	Paid *Bernard Brewer* for said *Hall's* Draft on me, to *Digby* and company, endorsed by them to said *Brewer* for 240 dollars, Ex^{r}. at 4*s.* 11*d.* ℔ dollar -		59	—	—

DUBLIN, 17th *May*, 1801.

		£.	s.	d.
8	Cash Dr. to Bonds - *l.*309 00 00			
7	Received from *Gregory Grace*, in full for principal, and half a year's interest, having delivered up his bond	309	—	—
	19th.			
6	Bottomry Dr. to Cash - *l.*150 00 00			
8	Lent to *Thomas Trusty* master of the *Rover* Galley, to be repaid with 15*l.* premium to *Arthur Ansley*, of *Bilboa*, at her safe arrival there - - -	150	—	—
8	Cash Dr. to Profit and Loss - *l.*115 00 00			
9	Received from *John Johnson*, as an Apprentice Fee with his son *Thomas* - - -	115	—	—
	22nd.			
3	*Benjamin Bewley* Dr. to Acc^t. of Insurance *l.*5 0 0			
9	For the premium of insuring 250*l.* to him on wares in the *William* of *Dublin*, *Thomas Barry* master, for *Leghorn*, at 2 ℔ Cent. - - -	5	—	—
	25th.			
8	Cash Dr. to Bills and Notes - *l.*63 17 8			
4	Received from *Richard Pike*, for his Note of 65*l.* 12*s.* 6*d.* allowing him discount for 23 weeks at 6 ℔ Cent. ℔ Annum. - - -	63	17	8
	26th.			
7	*Henry Hall* of *Leghorn*, my Account Dr. to *Arthur Ansley* of *Bilboa*, my Account - *l.*110 00 00			
1	For the former's Draft of 250 *Spanish* dollars on the latter, for my account, equal to 440 *Leghorn* dollars being the balance due to said *Hall*, which sum at 4*s.* ℔ *Spanish* dollar, or 5*s.* ℔ *Leghorn* dollar is -	110	—	—
	June 1st.			
5	*William Warren*, Dr. to Burgundy wine *l.*47 00 00			
6	Sold to *Richard Homan*, for an accepted Bill on said *Warren* payable the 1st *July* next, to be allowed me by said *Warren* in account, *viz.* 2 hhds. at 23*l.* 10*s.* ℔ hhd. - - -	47	—	—

	DUBLIN, 1st June, 1801.	£.	s.	d.
.6 — .2	*Loftus* and Company of *Paris*, my Account Dr. to *Swift* and Company - - *l.*147 00 00			
	For *Digby* and Company's Draft on the former, my favour, remitted them for 2880 livres Tournois, exchange at 12¼*d.* ℔ livre, for which delivered said *Digby* and Co. my Draft on the latter, their favour for the like sum	147	—	—
	4th.			
.8 —	Cash Dr. to Profit and Loss - - *l.*11 10 00			
.5	Won by wagering at a horse-race - - -	11	10	—
	7th.			
.9 —	Account of Insurance Dr. to Sundries *l.*210 00 00			
	Paid *Benjamin Bewley* in full for 250*l.* formerly insured to him on Wares in the *William* of *Dublin*, *Thomas Barry* master, now lost, he abating me 10*l.* ℔ Cent. upon the whole			
	l. s. d.			
.3	To *Benjamin Bewley* for what he owed in account, now discharged - 51 00 00			
.8	To Cash, for balance - - 159 00 00			
		210	—	
	10th.			
.6 —	Burgundy Wine Dr. to Cash - *l.*2 00 00			
.8	Paid *Richard Homan*, for an abatement on 1 hhd. sold him 1st of *June* - - - -	2	—	—
	14th.			
.5 — .8	*Lewis Lestock*, of *London*, my Account Dr. to *Edward Hall*, of *Cadiz*, my Account - *l.*210 10 05			
	For the latter's bill on *George Fitzgerald* and Co. remitted to them by the former on my account advised ℔ said *Hall*'s letter of 9th ult. 1000 dollars at 43¾*d.* ℔ dollar, 182*l.* 5*s.* 10*d.* *Eng.* exchange at 10 ℔ Cent.	200	10	5
	16th.			
	Sundries Dr. to Claret - - *l.*20 00 00			
	For the last of my own parcel, disposed of as follows:			
	l. s. d			
.8	Cash for 1 hhd. sold *Peter Percival* - 12 00 00			
.8 —	Charges for 1 do. bottled for my own use 8 00 00			
		20	—	—
.2	1 Used to fill such as leaked.			

DUBLIN, 17th *June*, 1801.

		£.	s.	d.
.8	Cash Dr. to Profit and Loss - *l.*3 10 00			
.9	Gained by a horse bought and sold immediately -	3	10	—
	19th.			
	Cr. *Lewis Lestock*, *London*, my Account, 6*l.* 11*s.* 1*d.* *Eng.* for the interest of his advance of my affairs, unto the 15th current, at 6 ℔ Cent. ℔ Annum, as ℔ account furnished me - - - -	6	11	1
	21st.			
.8	nCash Dr. to ship *Providence* - - *l.*40 00 00			
.3	Received from Captain *Denham*, for my half balance of his account of freight and disbursements on said vessel	40	—	—
	24th.			
.8	Cash Dr. to Sundries - - *l.*51 00 00			
	Received from *George Gunn* in full for principal, and 4 months interest of 50*l.* at 6 ℔ Cent. ℔ Annum			
	l. s. d.			
.5	To said *Gunn* for ihe principal - - 50 00 00			
.9	To profit and loss for the interest - 1 00 00	51	—	—
	28th.			
.8	*Arthur Ansley*, of *Bilboa*, Dr. to Bottomry *l.*165 0 0			
.6	For 825 dollars, which said *Ansley* advises me he has received from *Thomas Trusly*, master of the *Rover* Galley, in full for the principal and premium of 150*l.* lent by me to said *Trusty*, payable to said *Ansley*, at said ship's arrival there, at 4*s.* ℔ is -	165	—	—
	30th.			
.8	Charges Dr. to Cash - - *l.*100 00 00			
.8	Paid these 6 months past, as ℔ book of charges -	100	—	—

End of the First JOURNAL.

LEGER

JOURNAL. No. I.

DEBTOR. 17th June 1810.

Cash Dr. to Profit and Loss

Owned by a horse sold at auction

Cr. Jas. Crawford, Jr.

By, for the purchase of horse, as per Journal, No. 1, the 17th June, at 0 0

furnished me

Cash Dr. to Sundries

Received from Joseph Rodney, in full balance of his account of hogs sold

Cash Dr. to Sundries

Received from George Clow, in full of his account, for months rent to 30th ult.

To sundry Cash paid

To profit and loss for interest

Jas. Crawford, Jr. Dr. to Cash

For sundry dollars received from Mr. Clow, for the Horse, as per Journal No. 1, and for the profit and loss account, lent by me to said Clow, per this receipt, and said sums are now due to me

Cash

Changes Dr. to Cash

Paid those in Philadelphia

L E G E R,

No. I.

1801.

THE ALPHABET to the LEGER, No. I.

A		B.		C.	
	F°.		F°.		F°.
Archer, Abel *m. a.*	4	Bewley, Ben.	3	Cash -	1 8
Ansley, Arthur	8	Bills and Notes	4	Claret -	2
		Burgundy Wine	6	Carleton, Charles	4
		Bottomry -	6	Charges -	8
		Bonds -	7		
		Balance -	10		

D.		E.		F.	
	F°.		F°.		F°.

G.		H.		I.	
	F°.		F°.		F°.
Gunn, George	5	Hall, Henry of Leghorn *m. a.*	7	Insurance (Acc^t. of)	9
General Account of Wares.	7	Hops -	8		
		Hall, Edward of Cadiz *m. a.*	8		

K.		L.		M.	
	F°.		F°.		F°.
		Linen Cloth	3		
		Lestock, Lewis of London *m. a.*	5		
		Loftus and Co. of Paris *m. a.*	6		

The ALPHABET to the LEGER, No. I.

N.	O.	P.
F°.	F°.	F°.
Notes payable - 3		Profit and Loss 9

Q.	R.	S.
F°.	F°.	F°.
		Stock - 1 Swift and Company 2 Ship Bonadventure 2 Ship Providence 3

T.	V.	W.
F°.	F°.	F°.
Tea - 4	Voyage to Rouen 3 —— to Nantz, ℔ the Jenny 4 —— to London, &c. 4 —— to Cadiz, &c. 4 —— to Nantz, ℔ the Dolphin 6 —— to Bilboa 6 —— from London to Nantz, ℔ the George 7	William Warren. 5 Wares from Leghorn 7

X.	Y.	Z.
F°.	F°.	F°.

1801		Stock Dr.		£.	s.	d.
		To Balance for my neat Capital -	10	3146	7	4

1801		Cash Dr.		£.	s.	d.
Jan.	1	To Stock for so much I have in ready money	1	2000	—	—
	10	To Claret received from *Charles Carleton*	2	12	—	—
Feb.	20	To Tea received from *Richard Ruby*	4	105	—	—
Mar.	6	To Burgundy wine received from *Benjamin Bewley*	6	24	10	—
	—	To Sundries received from *Richard Pike*		133	—	—
	29	To *Abel Archer, Nantz,* my Account received from *Thomas Bell* - -	5	78	2	6
April	3	To Do. my Account received from *William Ford*	5	57	5	3
	9	To Sundries received from *John Tisby*		152	—	—
	11	To *Loftus* and Company, my account received from *Benjamin Bewley* - -	6	119	8	9
	16	To Wares from *Leghorn* received from *Richard Pike* - - - -	7	55	10	—
	25	To Hops received from *Luke Floyd* -	8	42	—	—
	28	To Do. received from *John Hart* -	8	15	10	—
	30	To Insurance received from *William Ford.*	8	5	5	—
		Transferred to Folio 3		2799	11	6

1801		Contra Cr.		£.	s.	d.
Jan.	1	By Cash for so much I have in ready money	1	2000	—	—
April	5	By Bonds received from the Executors of my uncle *John* as a legacy - -	7	800	—	—
		By Profit and Loss for my neat gain these six months - - - - - -	9	346	7	4
				3146	7	4

1801		Contra Cr.				
Jan.	2	By Claret paid *Arthur Alloway* -	2	384	—	—
	—	By *Swift* and Co. paid them ℔ receipt	2	1000	—	—
	5	By Claret paid cooperage, *&c.* -	2	4	—	—
	7	By Linen cloth, paid several, &c. -	3	287	10	—
	18	By Voyage to *Rouen*, paid cost of butter, &c.	3	125	—	—
	21	By Bills and Notes, lent *Edward Elliot*	4	100	—	—
	25	By Ship *Providence*, paid *David Denham*	3	25	—	—
	29	By Voyage to *Nantz* ℔ the *Jenny*, paid duty, &c. - - -	4	7	—	—
Feb.	3	By Voyage to *London*, &c. paid duty, &c.	4	2	10	—
	6	By Tea, paid duty, &c.	4	46	—	—
	17	By Voyage to *Cadiz*, paid for making up hides, duty, &c.	5	14	17	6
	—	By *Charles Carleton*, paid him the balance of his account - - -	4	12	12	6
	24	By *George Gunn*, lent him at interest -	5	50	—	—
	28	By Burgundy wine, paid duty, freight, &c.	6	49	10	—
Mar.	8	By General Acct. of Wares, paid *William Ford*	7	50	—	—
	20	By Notes payable, paid *Christopher Kingston*	3	54	1	4½
	24	By Voyage to *Nantz* ℔ the *Dolphin*, paid duty, &c. - - -	6	8	14	—
	27	By Voyage to *Bilboa*, &c. paid duty, &c.	6	5	3	11½
April	8	By Wares from *Leghorn*, paid do. do. -	7	35	—	—
	13	By Claret, paid duty, freight, &c.	2	162	—	10
	17	By *Swift* and Company, paid them ℔ receipt	2	150	—	—
	25	By Hops, paid duty, freight, &c. -	8	88	—	—
May	2	By *Lofius* and Company my account, paid *Richard Ruby* - - - -	6	10	19	—
	12	By Bills and Notes, paid *John Johnson* -	4		6	—
				2672	5	2

1801		Claret	Dr. Ton.	Hhd.	£.	s.	d.
Jan.	2	To Cash, bought from *Arthur Alloway* at 32*l.* ℔ -	12		1 384	—	—
	5	To Cash paid cooperage, *&c.* -			1 4	—	—
Apr.	13	To sundries, received ℔ the *Eagle*, from *Peter Laroche* - -	10		300	—	—
		To Profit and Loss, gained hereby			9 124	—	—
			22				
					812	—	—

1801		Swift and Co.	Drs.			
Jan.	2	To Cash, paid you ℔ receipt - -	1 1000	—	—
Apr.	17	To Do. ℔ do. - - -	1 150	—	—
			1150	—	—

1801		Ship Bonadventure	Dr.			
Jan.	3	To *Benjamin Bewley*, bought from him at 2 months	3 400	—	—
May	19	To *William Warren*, for the premio of insuring 460*l.* on her voyage to *Barbadoes* -	5 15	6	8
		To Profit and Loss gained hereby -	9 84	13	4
			500	—	—

1801		Contra Cr.	Ton.	Hhd.		£.	s.	d.
Jan.	10	By Cash, sold *Charles Carleton*, -		1	1	12	—	—
	15	By Linen cloth delivered in barter at 40*l.* ℔ ton - -	1	2	3	60	—	—
Feb.	1	By *Benjamin Bewley*, sold do. in acc^{t}.	1		3	45	—	—
	9	By *Benjamin Bewley*, sold do. in acc^{t}. at 44*l.* ℔ cent. - -	3		3	132	—	—
	14	By *Charles Carleton*, sold ditto at 1 month, at 44*l.* ℔ -	2	2	4	110	—	—
Mar.	15	By General Account of Wares sold *John Jones* - -	1		7	45	—	—
April	9	By Cash sold *John Tisby*, at 44*l.* ℔	2		1	88	—	—
June	16	By Sundries - - -		2		20	—	—
		Used in filling those that leaked		1				
		By balance, remaining unsold -	10		10	300	—	—
			22	—		812	—	—

1801		Contra Cr.				
Jan.	29	By Voyage to *Nantz*, for my Draft on you to *Charles Carleton* - - -	4	100	—	—
Feb.	12	By Notes payable, for do. to *David Denham*	3	250	—	—
	17	By Voyage to *Cadiz*, for do. to *Christoph Kingston*	5	37	10	—
Mar.	3	By Bottomry for do. to *Joseph Miller*, -	6	200	—	—
	31	By *Loftus* and Co. for your Draft on *P. Lamy* to said *Loftus* and Company -	6	125	—	—
June	1	By Do. for my Draft on you to *Digby*, and Company - - - -	6	147	—	—
		By balance due to me - -	10	290	10	—
				1150	—	—

1801		Contra Cr.				
Mar.	2	By *William Warren*, for the freight to *Barbadoes*, payable in 1 month - - -	5	100	—	—
		By balance, for her present value -	10	400	—	—
				500	—	—

1801		Benjamin Bewley Dr.			£.	s.	d.
Feb.	2	To Claret, sold him in account -		2	45	—	—
	9	To Sundries, sold him in account -			182	—	—
Mar.	4	To *Lewis Lestock*, for my Draft on him your favour		5	219	—	—
May	22	To Account of insurance, for the premium of 250*l.* insured on the *William* - -		9	5	—	—
					451	—	—

1801		Linen Cloth Dr.	Pieces				
Jan.	7	To Cash, bought from several -	200	1	287	10	—
	15	To Claret, received in barter at 30*s.* ℔	40	2	60	—	—
			240		347	10	—

1801		Ship Providence Dr.				
Jan.	12	To Notes payable for my half of said ship bought from *David Denham* - - -	3	250	—	—
	25	To Cash, paid *David Denham* for my half repairs	1	25	—	—
		To Profit and Loss, gained hereby -		40	—	—
				315	—	—

1801		Notes Payable Dr.	*l.*	*s.*	*d.*	No.				
Feb.	12	To *Swift* and Co. for mine from *David Denham*	250	0	0	1	2	250	—	—
Mar.	20	To Sundries, for mine taken up from *Christopher Kingston* for - -	155	14	4½	2		155	14	4½
April	3	To *Abel Archer*, my Account for mine from *William Ford*	19	6	0	3	5	19	6	—
		To Profit and Loss, gained by discount hereby						4	13	—
								429	—	4½

1801		Voyage to Rouen per the Ann and Mary, Ambrose Sutton Master, Dr.				
Jan.	18	To Cash, for amount of invoice 100 tubs butter consigned *Peter Lacherre*, my account	1	125	—	—
		To Profit and Loss gained hereby -		32	10	—
				140	10	—

1801		Contra Cr.		£.	s.	d.
Jan.	3	By ship *Bonadventure*, bought from *Benjamin Bewley* at 2 months - -	2	400	—	—
June	7	By Account of Insurance, for what he owed me in account now discharged - -	9	51	—	—
				451	—	—

1801		Contra Cr.	Pieces.				
Feb.	3	By Voyage to *London*, consigned to *Lewis Lestock*, for my account -	200	4	287	10	—
		By balance remaining unsold -	40	10	60	—	—
			240		347	0	—

1801		Contra Cr.				
June	21	By Cash received from Captain *Denham* for my ½ freight and disbursements, &c.	1	40	—	—
		By balance, for the present value of my ½	10	275	—	—
				315	—	—

1801		Contra Cr.	l. s. d.	No.				
Jan.	12	By ship *Providence*, for mine passed *D. Denham* 1 month	250 00 0	1	3	250	—	—
Mar	8	By General Acct. Wares, for mine passed *William Ford* at 1 month	19 6 0	2	7	19	6	—
	12	By General Account Wares for mine passed *Christopher Kingston* at 6 months	159 14 4½	3	7	159	14	4½
						429	—	4½

1801		Contra Cr.				
Feb.	28	By Burgundy wine, for N^t. proceeds of 100 tubs of butter, amounting ℔ sales to	6	157	10	—

1801		Bills and Notes	l. s. d.	No		£.	s.	d.
Jan.	21	To Cash, for *Edward Elliot's* payable 1st *May* next, received of said *Elliot* -	101 00 0	1	1	100	—	—
April	28	To Hops for *Mathew Mead's* payable 1st *August* next, received from *John Hart*	50 00 0	2	8	47	10	—
May	4	To ditto for *Richard Pike's*, payable 6 months, received from said *Pike* - -	65 12 6	3	8	65	12	6
		To Sundries for *Luke Floyd's* payable 10th *November* to *John Johnson*, -	40 00 0	4		38	16	—
						251	18	6

1801		Voyage to Nantz ℔ the Jenny Galley, Robert Scott Master, Dr.				
Jan.	29	To Sundries for amount invoice of 125 barrels of beef, consigned *Abel Archer* my Account			107	— —
		To Profit and Loss gained hereby - -		9	3	10 —
					110	10 —

1801		Voyage to London ℔ the Catharine of Dublin, W. Butler Master, Dr.				
Feb.	3	To Sundries, for Amount invoice of 200 pieces linen cloth, consigned *Lewis Lestock* my Acct.			290	— —
		To Profit and Loss gained hereby		9	38	10 —
					328	10 —

1801		Tea Dr.	Green ℔	Bohea ℔				
Feb.	6	To Sundries, for amount invoice of 6 chests from *Lewis Lestock*, *m. a.* - - -	600	600		288	—	—
		To Profit and Loss gained hereby -			9	32	—	—
						320	—	—

1801		Charles Carleton Dr.				
Feb.	14	To Sundries sold him at 1 month - -			165	— —
	17	To Cash in full - - - - -		1	12	12 6
					177	12 6

1801		Contra	l. s. d.	No.		£.	s.	d.
Mar.	20	By Notes payable for *Edward Elliot's*, passed *Christopher Kingston* -	101 00 00	1	3	101	—	—
May.	25	By Cash, for *Rich. Pike's* discounted to him at 6 ℔ C.	65 12 6	2	1	63	17	8
		By balance for *Math. Mead's* remaining on hands	50 00 00	3	8	47	10	—
		By balance for *Luke Floyd's* remaining on hands -	40 00 00	4	8	38	16	—
		By Profit and Loss, lost by discount -			0		14	10
						251	18	6

1801		Contra	Cr.					
Feb	25	By *Abel Archer* my Account for Nt. proceeds of 125 barrels of beef - - - -			5	137	10	—

1801		Contra	Cr.					
Mar.	22	By *Lewis Lestock* my Account for Nt. proceeds of 200 pieces of linen cloth - -			5	328	10	—

		Contra	Green ℔.	Bohea ℔.				
Feb.	9	By *Ben. Bewley*, sold him in Account 1 chest at 5*s* ℔ ℔	200		3	50	—	—
	14	By *Charles Carleton*, sold him at 1 mo. 1 chest at 5*s.* 6*d.*		200	4	55	—	—
	20	By Cash, sold *Richard Ruby* 2 chests at - - -	200	200	1	105	—	—
Mar.	6	By Cash, sold *Richard Pike* 2 chests at - - -	200	200	1	110	—	—
			600	600		320	—	—

1801		Contra	Cr.					
Feb.	17	By Voyage to *Cadiz*, for amount hides bought in account - - -			5	177	12	6

						£.	s.	d.
1801		**Lewis Lestock of London *M. A.* Dr.**	English	Ex.				
Mar.	22	To Voyage ℔ the *Catherine* for Nt. proceeds of 200 pieces linen cloth	300 00 00	9½	4	328	10	—
May.	9	To *Loftus* and Company for your Draft on them	100 00 00	10	6	110	—	—
June.	14	To *Edward Hall* for his Bill on *George Fitzgerald* and Company	182 5 10	10	8	200	10	5
		To balance, due to you	287 3 7	8½	10	311	2	2½
			869 8 5			950	27	½
		Voyage to Cadiz *per* the Betty, John Pearl master Dr.						
1801								
Feb.	17	To sundries for amount invoice of leather and hides consigned *Edward Hals* my account				230	—	—
		To Profit and Loss gained hereby			9	75	—	—
						305	—	—
1801		**George Gunn Dr.**						
Feb.	24	To Cash lent you at interest at 6 ℔ C. ℔ An.			1	50	—	—
1801		**Abel Archer of Nantz *M. A.* Dr.**	Livres	Ex. d.				
Feb.	25	To Voyage thereto ℔ the *Jenny*, for Nt. proceeds beef my Account	2750	12	4	137	10	—
		To balance due to you	250	12		12	10	—
		To profit and Loss gained by Ex. hereby	[illegible]	[illegible]		4	13	9
			3000			154	13	9
1801		**William Warren Dr.**						
Mar.	2	To Ship *Bonadventure* for freight to *Barbadoes*			2	100	—	—
June	1	To Burgundy wine, for *James King's* Bill on you to *Richard Homan*			6	47	—	—
						147	—	—

1801		Contra	English l. s. d.	Cr. Ex.		£.	s.	d.
Feb.	6	By Tea, for amount invoice of 3 chests Bohea and 3 do. Green ℔ the *Mermaid*	220 00 0	10	4	242	—	—
Ma	4	By *Ben. Bewley*, for my Draft on you to said *Bewley*	200 00 0	9½	3	219	—	—
Apr.	13	By Claret to *Peter Laroche's* Draft on you	125 8 4	10	2	137	19	2
	20	By Voyage to *Nantz* ℔ the *George* for amount invoice of 3 hhds tobacco consigned *Abel Archer*	72 10 0	10	7	79	15	—
	25	By Hops, for amt. invoice of 20 bags ℔ the *Whale* of *Cork*	245 00	9¾	8	268	17	9
June	19	——for the interest of his advance on my affairs	6 11 1					
		By Profit and Loss, lost by Exc.				2	10	8½
			869 9 5			950	27	2½

1801		Contra	Cr.			
Apr.	23	By *Edward Hall* of *Cadiz* my Account for neat proceeds of leather and hides ℔ the *Betty*	8	305	—	—

1801		Contra	Cr.			
June	24	By Cash, received in full for principal lent you	1	50	—	—

1801		Contra	Livres	Cr. Ex.				
Mar.	29	By Cash, for my Draft on you to *Samuel Spence* - -	1500	12½	1	78	2	6
Apr.	3	By Sundries, for your Draft on *William Ford* - -	1500	12¼		76	11	3
			3000			154	13	9

1801		Contra	Cr.			
Mar.	15	By General Account Wares, for my Draft on you to *John Jones* - - -	7	51	1	8
	19	By sundries, for *Digby* and Company's 2 Bills on me - - - -		23	—	—
		By balance due to me - -	10	72	18	4
				147	—	—

1801	Burgundy Wine	Dr. Hhd.		£	s.	d.
Feb. 23	To Sundries, received ℔ the *Ann* and *Mary* from *Rouen* - - -	12		207	—	—
June 10	To Cash, refunded *Richard Homan*		1	2	—	—
	To Profit and Loss, gained hereby		9	63	10	—
		12		272	10	—

1801	Bottomry	Dr.				
Mar 3	To *Swift* and Co. lent *Joseph Miller* master of the *Bonadventure* at 15 ℘ C. premium		2	200	—	—
12	To *William Warren*, for insuring the same, principal and premium - -		5	7	13	4
May 19	To Cash, lent *Thomas Trusty* master of the *Rover* at 15 ℘ Cent. premium - -		1	150	—	—
	To profit and Loss, gained hereby -		9	15	—	—
				372	13	4

1801	Voyage to Nantz *per* the Dolphin, Robert Fisher master	Dr				
Mar 24	To Sundries, for amount of invoice of 16 hhds. tallow consigned to *Abel Archer*			231	—	—

1801	Voyage to Bilboa *per* the Ann and Mary, Ambrose Sutton master	Dr.				
Mar 27	To Sundries, for amount of invoice of leather and ox hides, addressed to *Arthur Ansley*			217	—	—
	To Profit and Loss, gained hereby		9	23	—	—

1801	Loftus and Co. Paris *M. A.*	Dr				
		Livres	Exch.			
Mar 31	To *Swift* and Co. for their Draft on *Peter Lamy* - -	2500	12	2 125	—	—
May 2	To Sundries, for your Draft on me to *Richard Ruby* -	1234	12	61	14	—
June 1	To *Swift* and Co. for *Digby* and Company's Draft on you	2880	12¼	2 147	—	—
		6614		333	14	—

1801		Contra	Cr.		£.	s.	
			Hhd.				
Mar	6	By Cash, sold to *John Judd* -	1	1	24	10	—
—		By Do. *Richard Pike* - -	1	—	23	—	—
	8	By General account of wares, sold *William Ford*, at 21*l.* ℔ -	3	7	63	—	—
	15	By General account of wares, sold *John Jones*, at 23*l.* ℔ - -	2	—	46	—	—
Apr.	8	By Cash sold *John Tisby*, at 23*l.* ℔	2	1	46	—	—
May	2	By *Loftus* and Company my account sold *Richard Ruby*	1	6	23	—	—
June	1	By *William Warren*, sold *Richard Homan*, at 23*l.* 10*s.* ℔ - -	2	5	47	—	—
			12		272	10	—

1801		Contra	Cr.				
June	28	By *Arthur Ansley* my account received from *Thos. Trusty* - -		8	165	—	—
		By balance for *Joseph Miller*'s contract remaining on hands - -		10	207	13	4
					372	13	4

1801		Contra	Cr.				
		By balance for said tallow in *Abel Archer*'s hands		10	231	—	—

1801		Contra	Cr.				
May	11	By *Arthur Ansley* my account for Nt. proceeds of leather and hides - -		8	240	—	—

1801		Contra	Cr.					
			Livrs.	*d.*				
Apr.	11	By Cash, for my draft on you favour *Paul Roberts* -	2340	12½	1	119	8	9
May	9	By *Lewis Lestock* for his draft on you - -	2250	10¾	5	110	—	—
		By balance due to me -	2024	12	10	101	4	—
		By profit and loss, lost by exchange			9	3	1	3
			6614			333	14	0

1801		General Account of Wares Dr.		£.	s.	d.
Mar.	8	To Sundries, bought from *William Ford*, 10 hhds. tallow, Nt. 94½ C. at 28*l.* ℔ ton -	3	132	6	—
	12	To notes payable, bought from *Christ. Kingston*, 1200 ℔ tanned upper leather, at 6¼*d.* ℔		31	5	—
		1000 ℔ sole at 6¾*d* ℔ - -		28	2	6
		130 ox hides Nt. 105C. 2q. 14 ℔ at 19*s.* ℔ C.	3	100	6	10½
	15	To Sundries bought from *John Jones* 9 hhds. tallow Nt. 3 ton at 30*l.* ℔ ton		90	—	—
		1000 ℔ tanned upper leather at 6*d.* ℔		25	—	—
		1000 ℔ sole, at 6½*d.* ℔		27	1	8
				434	20½	—

		Bonds Dr.				
April	5	To stock, for *Henry Harding's* bearing interest at 6 ℔ cent. ℔ annum - -	1	500	—	—
		——— *Gregory Grace's* do. at do. - -		300	—	—
		To Profit and Loss gained hereby -	9	9	—	—
				809	—	—

1801		Voyage from London to Nantz per the George of Bristol, A. Bray, mast. Dr.				
April	20	To *Lewis Lestock* my account for amount of invoice of 3 hhds. of tobacco consigned to *Abel Archer* on my account - -	5	79	15	—

1801		Wares from Leghorn Dr.	Chests Florence	Chests Wine	Oil				
April	28	To Sundries ℔ the *Hopeful*, for my account - - -	50	50			205	—	—
		To balance for the sales - -	20	17		10	101	5	—
			70	67			306	5	—

1801		Henry Hall, Leghorn Dr.	Dollars.	Ex. s. d.				
May	14	To Cash, for your Draft on me to *Digby* and Company -	240	4 11		1	59	— —
	29	To *Arthur Ansley* for your Draft on him - -	440	5 00		1	110	— —
		To profit and loss, gained by exchange hereby - -	—	—		9	1	— —
			680				170	— —

1801		Contra Cr.		£.	s.	d.
Mar	24	By Voyage to *Nantz* ⅊ the *Dolphin*, for 16 hhds. tallow consigned *Abel Archer* -	6	222	6	—
	27	By Voyage to *Bilboa*, &c. for 2200℔ tanned upper leather consigned *Arthur Ansley* my Account -	6	56	5	—
		2000℔ sole - - -	—	55	4	2
		1300 Ox hides - -	—	100	6	10½
				434	2	0½

1801		Contra Cr.				
May	17	By Cash, received for *Gregory Grace's* Bond delivered up to him - -	8	309	—	—
		By balance, for *Henry Harding's* Bond -	10	500	—	—
				809	—	—

1801		Contra Cr.				
May	7	By Profit and Loss, for the cost of 3 hhds. tobacco lost - -	9	79	15	—

1801		Contra Cr.	Chests Florence Wine.	Oil.				
Apr.	9	By Cash sold *John Tisby* -	5	2	1	18	—	—
	16	By Cash, sold *Richard Pike* -	10	10	—	55	10	—
May	2	By *Loftus* and Company, sold *Richard Ruby* - -	5	5	6	27	15	—
		By balance for the cost of -	50	50	10	205	—	—
			70	67		306	5	—

1801		Contra Cr.	Dollars.	Ex.				
Apr.	8	By Wares from *Leghorn* for amount invoice of 50 chests Florence wine, and 50 chests do. oil ⅊ the *Hopeful*	680	5	7	170	—	—

1801		Hops Dr.	C. q.		£.	s.	d.
Apr.	25	To Sundries, for amount invoice of 20 bags received ℔ the *Whale*, my account	70 0	6	356	17	9
		To profit and loss gained hereby	,	9	30	13	7½
			70 0		387	11	4½

1801		Edward Hall, Cadiz, *M. A.* Dr.	Dollars.	Ex. s.				
Apr.	23	To voyage thither ℔ the *Pearl*, for Nt, proceeds leather and hides	1525	4	6	305	—	—
		To profit and loss gained by exchange			9	—	10	5
			1525			305	10	5

1801		Arthur Ansley, Bilboa, *M. A.* Dr.	Pcs. ⅝	Ex s.				
May	11	To voyage thither ℔ the *Ann* and *Mary* for Nt. proceeds of leather and hides - -	1200	4	6	240	—	—
		To bottomry received from *Thomas Trusty* for my account -	825	4	6	165	—	—
			2025			405	—	—

1801		Charges Dr.					
June	16	To claret, for 1 hhd. bottled for the use of the house - - -	2	8	—	—
		To Cash expended the last 6 months ℔ book of charges - -	8	100	—	—
				108	—	—

1801		Cash transferred from Folio 1 Dr.					
				2799	11	6
May	17	To Bonds, received from *Gregory Grace*	7	309	—	—
	19	To profit and loss, received from *John Johnson*	9	115	—	—
June	25	To Bills and Notes, received from *Richard Pike*	4	63	17	8
	4	To profit and loss, won at a horse-race	9	11	10	—
	16	To claret received from *Peter Percival*	9	12	—	—
	27	To profit and loss gained by a horse bought and sold immediately - -	3	3	10	—
	21	To ship *Providence*, received from the master of said ship - -		40	—	—
	24	To sundries, received from *George Gunn*	5	51	—	—
				3405	9	2

1801		Contra	Cr.			£.	s.	d.
April	25	By Cash, sold *Luke Floyd* 2 bags at 6*l.* ℔ C. - - -	C. 7	q. 0	1	42	—	—
	28	By Sundries, sold *John Hart* 3 bags at 6*l.* ℔ C. - - -	10	2	—	63	—	—
May	8	By Bills and Notes, sold *Richard Pike*, 3 bags at 6*l.* 5*s.* ℔ C. -	10	2	4	65	12	6
	12	By Bills and Notes, sold *John Johnson*, 2 bags at 5*l.* 10*s.* ℔ C. -	7	0	4	38	10	—
		By balance remaining on hands, 10 bags containing - -	35	0	10	178	8	10½
			70	0		387	11	4½

1801		Contra	Dollars	Cr. Ex.				
June	14	By *Lewis Lestock* for your Bill on *George Fizgerald* and Company	1000	43¾ *d.*	5	200	10	5
		By balance due to me -	525	4*s.*	8	105	—	—
			1525			305	10	5

1801		Contra	Dollars	Cr.				
May	14	By *Henry Hall* for his Draft on you - -	550	*s.* 4	7	110	—	—
		By balance due to me -	1475	4	10	295	—	—
			2025			405	—	—

1801		Contra	Cr.					
June	29	By Profit and Loss, expended these last six Months - - -			9	108	—	—
						2672	5	2

1801		Contra	Cr.					
May	14	By *Henry Hall*, *Leghorn*, my account, paid *Bernard Brewer* - - -			7	59	—	—
	19	By Bottomry, lent *Thomas Trusty*, master of the *Rover* Galley - -			6	150	—	—
June	7	By Insurance, paid *Benjamin Bewley* -			9	159	—	—
	19	By Burgundy wine, paid *Richard Homan*			6	2	—	—
	30	By Charges expended these last 6 months			8	100	—	—
		By Balance remaining in chest -			10	263	4	—
						3405	9	2

1801	Account of Insurance Dr.	£.	s.	d
June 7	To Sundries, lost on the *William* of *Dublin*	210	—	—

1801	Profit and Loss Dr.		£.	s.	d
May 7	To Voyage to *Nantz* ℔ the *George*, for 3 hhds. tobacco lost ℔ said ship - -	7	79	15	—
	To Bills and Notes, lost by discount thereby	4		14	10
	To *Lewis Lestock*, *London*, my account lost by exchange thereby - -	5	2	10	8½
	To *Loftus* and Company, *Paris*, my Account, lost by exchange thereby - -	6	3	1	3
	To Insurance lost thereby - -	9	199	15	—
	To Charges, expended these 6 months past	8	108	—	—
	To Stock, for my Neat gain these 6 months past	1	346	7	4
			740	4	1½

Remark on an Entry in Profit and Loss.

Remark on an Entry on the Cr. side of Profit and Loss, viz. June 4th, *By Cash, won by wagering at a Horse-race.*

THE Waste-book Entry which was the cause of this, ought never to have been admitted into a book of this kind, because, no person concerned in trade ought ever to meddle with gaming, and because the mention of it is a bad example to the learner.

A celebrated author in his Treatise on Education, *After allowing that* the Art of Gaming as it is practised, not only at the gaming table, but at horse-races, *&c.* is of no use in itself, and even hurtful in other respects, *He says.* The mode of raising money by gaming, whether at play, as cards or dice, the stocks, or any other mode, by which one man's gain is directly in proportion to another's loss, and the advantage is in no sense mutual, I scruple not to pronounce absolutely wrong and iniquitous; it is a direct method of promoting envy, jealousy and hatred · it never fails to give a person a dislike to sober industry, as too slow a mode of raising money; it therefore frequently prepares those who are unsuccessful in it, for theft and robbery, and the most desperate

1801		Contra Cr.		£.	s.	d.
Apr.	30	By Cash, for insuring to *William Ford*, on the *Eagle*, for *Bilboa* - - -	1	5	5	—
May	22	By *Benjamin Bewley*, for insuring Sundries on the *William*, for *Leghorn* - -		5	—	—
		By Profit and Loss, lost hereby - -	8	199	15	—
				210	—	—

1801		Contra Cr.				
May	19	By Cash, being an apprentice fee with *Thomas Johnson* - - -	8	115	—	—
June	4	By Cash, won by wagering at a horse race	—	11	10	—
	17	By Cash, gained by a horse bought and sold immediately - - -	—	3	10	—
	24	By Cash, gained by 4 months interest on 50*l.* lent *George Gunn* - - -	1	1	—	—
		By Claret, gained thereby - -	2	124	—	—
		By Ship *Bonadventure*, gained thereby -	2	84	13	4
		By Ship *Providence*, gained thereby -	3	40	—	—
		By Notes payable, gained by discount thereby	3	4	13	—
		By Voyage to *Rouen* ⅌ the *Anne* and *Mary*	3	32	10	—
		By Voyage to *Nantz* ⅌ the *Jenny* Galley	4	30	10	—
		By Voyage to *London*, &c. -	4	38	10	—
		By Tea, gained thereby - -	4	32	—	—
		By Voyage to *Cadiz*, ⅌ the *Betty* -	5	75	—	—
		By Burgundy wine, gained thereby -	6	63	10	—
		By *Abel Archer*, *Nantz*, my account -	5	4	13	9
		By Bottomry - - -	6	15	—	—
		By Voyage to *Bilboa*, &c. - -	6	23	—	—
		By Bonds - - -	7	9	—	—
		By *Henry Hall*, *Leghorn*, my account -	7	1	—	—
		By Hops, gained thereby - -	8	30	13	7½
		By *Edward Hall*, *Cadiz*, my account -	8		10	5
				740	4	1½

Remark continued.

and fatal courses, which commonly end in a public execution, or suicide.

And all that a man can acquire by the practice of gaming, is such a low cunning, and a turn for tricking and over-reaching, as debases the heart, and really hurts the head, with respect to any thing great and noble. It is also to be observed, that let a man's fortune be ever so great, it is liable to be exhausted by the practice of gaming. For, the temptation to risk greater and greater sums is hardly to be resisted, playing for small sums gradually growing insipid and disreputable.

1801	Balance Dr.	£.	s.	d.
	To Cash, in my hands - -	263	4	—
	To Claret, for 10 tun remaining unsold -	300	—	—
	To *Swift* and Company, remaining due to me	290	10	—
	To Ship *Bonadventure*, for her present value	400	—	—
	To Linen cloth, for 40 pieces remaining unsold	60	—	—
	To Ship *Providence*, for the present value of my half - - -	275	—	—
	To Bills and Notes, for *Matthew Mead's* Note	47	10	—
	——————— *Luke Floyd's* do.	38	16	—
	To *William Warren*, remaining due to me	72	18	4
	To Bottomry, for *Joseph Miller's* contract on hands - - -	207	13	4
	To Voyage to *Nantz*, ℔ the *Dolphin*, for 16 hhds. tallow yet unsold - -	231	—	—
	To *Loftus* and Company, *Paris*, my Account due me 2024 livres Tournois at 12*d.* ℔	101	4	—
	To Bonds, for *Henry Harding's* Bond remaining on hands - - -	500	—	—
	To Wares from *Leghorn* for cost of 50 chests of Wine, and 50 do. oil - -	205	—	—
	To hops, for 10 bags Wt. 35 C. remaining unsold	178	8	10½
	To *Edward Hall, Cadiz*, my account, due to me 525 dollars, at 4*s.* ℔, is -	105	—	—
	To *Arthur Ansley, Bilboa*, my account, due to me 1475 dollars, at 4*s.* ℔, is -	295	—	—
		3571	4	6½

1801	Contra Cr.	£.	s.	d.
	By *Lewis Lestock*, my account due to him 287*l.* 3*s.* 7*d* *English*, at 8 ℔ Cent. is -	311	2	2½
	By *Abel Archer*, my account, due to him 250 livres Tournois, at 12*d.* ℔ -	12	10	—
	By Wares from *Leghorn*, for sales 20 chests of wine and 17 oil - -	101	5	—
	By Stock for my neat capital - -	3146	7	4
		3571	4	6½

END

OF THE

FIRST SET.

WASTE-BOOK.

No. II.

DUBLIN, July 1st, 1801.

INVENTORY of the Effects and Debts, active and passive, of me *A. B.* taken this Day, *viz.*	*l.*	*s.*	*d.*	£.	s.
I Have in ready money, ℔ balance Leger A - - -	263	4	00		
10 tun claret worth - -	300	00	00		
40 pieces linen worth - -	60	00	00		
50 chests wine and do. 50 oil on the Dr. side of wares from *Leghorn* -	205	00	00		
10 bags hops, N^{t}. 35cwt. -	178	8	10½		
16 hhds. tallow, remaining in *Abel Archer's* hands, on the Dr. side of the voyage to *Nantz* ℔ the *Dolphin* - -	231	00	00		
Mat. Mead's Note of 50*l.* payable 1st *August*, for - - -	47	10	00		
Luke Floyd's of 40*l.* payable 10th *Nov.* for	38	16	00		
Henry Harding's Bond, with interest since 25th *March* - - -	500	00	00		
Joseph Miller's contract on Bottomry for	207	13	4		
Ship *Providence*, for my half, worth	275	00	00		
Ship *Bonadventure*, worth - -	400	00	00		
Swift and Co. for balance due to me on their account - -	290	10	00		
William Warren for balance due to me on his account - - -	72	18	4		
Leftus and Co. of *Paris*, my Account, for balance due to me thereon, 2024 livres at 12*d.* ℔ livre - -	101	4	00		
Edward Hall of *Cadiz* my Account, for balance due to me thereon, 525 dollars at 4*s.* ℔ dollar - -	105	00	00		
Arthur Ansley of *Bilboa* my Account, for balance due to me thereon, 1475 dollars at 4*s.* ℔ dollar - -	295	00	00		
				3571	46½
I owe, as follows,	*l.*	*s.*	*d.*		
To *Lewis Lestock, London*, my Account, 287*l.* 3*s.* 7*d.* at *English* at 8¾ ℔ Cent.	311	2	2¾		
To *Abel Archer, Nantz*, my Account, 250 livres at 12*d.* ℔ - -	12	10	00		
To Wares from *Leghorn*, for sales of 20 chests wine and 17 oil (on the Cr. side)	101	5	00		
				424	17 2¾

DUBLIN, 2nd of *July*, 1801. | £. | s. | d.

Received from on board the *Argus* of *Bilboa*, *Thomas Tider* master, 10 bags *Spanish* wool neat 2800℔ consigned me by *Arthur Ansley*, to sell for his account

Paid freight, &c. on said wool - 12 — —

3rd

Received from *Digby* and Company of *Dublin*, for *Loftus* and Company of *Paris's* Bill on them, my favour at sight, remitted by said *Loftus*, and Co. their account for 200 — —

4th.

Bought from *Thomas Nicholson*, at 3 months, 90 pieces of linen cloth, containing 2000 yards, quantity 100 score at 30*s*. ℔ Score - - - 150 — —

8th.

Received from *Joseph Williams* for 2 bags of *Spanish* wool sold him account *Arthur Ansley*, neat 560℔ at 2*s*. 2*d*. ℔ ℔ - - - - 77 — —

10th.

Received ℔ the *Eagle* sloop, *John Grainger*, master, from *Rouen*, 20 hhds. of Burgundy wine, consigned to me by *Peter Lacherre*, to sell for his account

Paid duty, freight, &c. on said wine - 80 — —

13th.

Received from *Samuel Lapham*, *Loftus* and Co. of *Paris's* Bill on me, my Account, favour said *Lapham* 100*l*.

For which delivered him,

	l.	*s.*	*d.*
2 Bags *Spanish* wool, Account *Arthur Ansley*, N^{t}. 565℔ at 2*s*. 10*d*. ℔ ℔	80	00	10
Cash, paid for balance -	19	19	2

100 — —

16th.

Received ℔ the *Whale* of *Cork*, *George Hartwell*, master, from *London*, the following wares consigned to me by *Lewis Lestock*, to sell for his account,

4 Puncheons single refined sugar, N^{t}. 32C.
4 Do. double refined loaf sugar—32 do.
1 Chest Green Tea, N^{t}. 200℔
1 Do. Bohea do.—200℔

Paid duty and freight, &c. thereon - 40 — —

DUBLIN, 18th *July*, 1801.

	£.	s.	d.
Sold *Charles Carleton* at 1 month,			
1 Chest *Lestock's* Green tea N^t. 200℔ at 6*s*.	60	—	—
22nd.			
Sold *Anthony Armstrong* 2 tun of claret at 45*l*. ℔ tun *l*.90 0 0			
For which received from said *Armstrong* his draft on *Loftus* and Company, *Paris*, my favour at Usance, remitted them this day on their Account for 1800 livres exchange at 12*d*. ℔ livre - - -	90	—	—
24th.			
Received from *Abel Archer*, *Nantz*, sales of 16 hhds. tallow, formerly consigned to him in the *Dolphin*, *Robert Fisher*, master, to sell for my account; the N^t. proceeds amounting to 5000 livres Tournois; in return whereof he also advises me, that he has, according to my order, shipped in the *Ann* and *Mary*, *Ambrose Sutton*, master, for *London*, 20 pipes Cogniac brandy, and consigned them to *Lewis Lestock*, to sell for my Account, the cost, *&c* amounting to the same sum, exchange at 12*d*. ℔ livre, is	280	—	—
27th.			
Sold *John Dempsey*, 3 bags wool, account *Arthur Ansley*, N^t. 835℔ at 2*s*. 9*d*. ℔ ℔ - *l*.114 16 3			
Received from said *Dempsey* in part 54 16 3 His Note payable 29th *September* for the balance - - - 60 00 00	114	16	3
28th.			
Sold *James Delap*, 3 bags *Spanish* wool, account *Arthur Ansley*, Nt. 840℔ at 2*s*. 10*d*. ℔ ℔ *l*.119 0 0			
For which received from said *Delap* 60 pieces linen cloth containing 1400 yards, quantity 70 score at 34*s*. ℔ score	119	—	—
31st.			
Received from Sundries this month, ℔ Cash-book	331	16	3
Paid Sundries this month ℔ Cash book -	151	19	2

DUBLIN, 1st *August*, 1801.

	l.	s.	d.	£.	s.	d.
Closed *Arthur Ansley*'s account *Spanish* wool, and sent him account sales, the total of the sales being 390*l.* 17*s.* 1*d.*						
Charges, (already posted) -	12	0	0			
My Commision, at 2½ ℔ cent. -	9	15	5			
Neat proceeds. - -	369	1	8			
				390	17	1
19th.						
Made abatement to *Joseph Williams* for defect in *Arthur Ansley*'s wool, and refunded him - -				2	10	—
9th.						
Bought from *Christopher Kingston*, at 6 months, *viz.*						
2000 lb. tanned upper leather at 6½*d.*	54	3	4			
2000 lb. do. sole at 7*d.* ℔ - -	58	6	8			
150 Ox hides Nt. 123C. 2q. at 19*s.* ℔ C.	117	6	6			
	229	16	6			
Shipped the above in the *Providence*, *David Denham*, master, for *Bilboa*, and consigned them to *Arthur Ansley*, by his order, and for his account.						
Paid duty and fees, *&c.*	6	3	6			
My Commission at 2½ ℔ cent -	5	18	0			
				241	18	—
7th.						
Paid *Christopher Kingston*, in full for leather and hides bought of him account *Arthur Ansley*, of *Bilboa*, *viz.*						
	l.	s.	d.			
By discount of 229*l.* 16*s.* 6*d.* amount of the leather and hides paid 6 months before due, carried to the credit of said *Ansley* - - -	6	17	10¾			
By *Matthew Mead*'s Note to me due 1st *August* delivered said *Kingston*	50	0	0			
By Cash, for balance -	172	18	7¼			
				299	16	6
10th.						
Sold to *John Healy*, for his Bill on *Swift* and Co. at sight, which I have sent into the bank						
2 hhds. Burgundy, belonging to *Peter Lacherre*, of *Rouen*, at 23*l.* ℔ hhd. - -				46	—	—

DUBLIN, 12th *August*, 1801.

	l.	s.	d.	£.	s.	d.
Sold *Richard Ruby*, for account of *Lewis Lestock*,						
1 Chest Bohea Tea, N^{t} 200℔ at 6*s.* 6*d.* ℔	65	0	0			
5 C. single refined loaf sugar at 4*l.* ℔	20	0	0			
5 C. double refined do. at 6*l.* ℔	30	0	0			
	115	0	0			
Received in part - - -	50	0	0			
His Bill on *Thomas Nicholson*, at 1 month for the balance - - -	65	0	0			
				115	—	—
14th.						
Received advice from *Arthur Ansley*, *Bilboa*, that he has according to my orders, shipped in the *Adventure* of *London*, *John Maddock*, master, to the consignation and risk of *Lewis Lestock*, there, *viz.*						
10 Bags *Spanish* wool, the cost, *&c.* there, being 1500 pieces ⅜, for which said *Lestock* is to credit me in my account at 44*d.* ℔ piece, and I shall credit said *Ansley* at 4*s. Irish*, is - - -				300	—	—
18th						
Received from *Charles Carleton*, in full for tea sold him 18th ult. account *Lewis Lestock*, - -				60	—	—
21st.						
Bought from *William Walker*, Account *Lewis Lestock*, *London*, on my Note payable one month,						
50 Pieces linen cloth containing 1100 yards at 32*s.* ℔ score - - - - -				88	—	—
25th.						
Received from *Richard Pike*, for the following sold him:						
5C. *Lewis Lestock's* single refined loaf sugar at 4*l.* ℔ - - -	20	0	0			
5C. Do's double refined do. at 6*l.* ℔	30	0	0			
2hhds. *Lacherre's* Burgundy at 23*l.*	46	0	0			
				96	—	—
28th.						
Sold to *Robert Runner*, at 3 months, 4hhds. *Lacherre's* Burgundy wine at 23*l.* 10*s.* - - -				94	—	—

DUBLIN, 29th *August*, 1801. £ s. d.

Shipped on board the *Mary* sloop of *Wexford*, *John Darcy* master, by order of *Thomas Devereux* of said place, and consigned to him, for his account and risk, *viz.*

	l.	*s.*	*d.*
1 Puncheon of *Lestock*'s single refined loaf sugar qt. 8C. at 4*l.* ℔ C. -	32	0	0
1 do. double refined N^{t}. at 6*l.* ℔ -	48	0	0
4hhds. *Lacherre's* Burgundy at 23*l.* ℔	92	0	0
Paid duty and fees, *&c.* - -	1	1	8
	173	1	8

For which said *Devereux* has assigned me on *William Warren*, for - - - - 173 1 8

31st.

Received from Sundries this month, ℔ Cash-book, 206 — —

Paid Sundries this month, ℔ Cash-book - 182 13 9

2nd *Sept.*

Shipped on board the *Whale* of *Cork*, *George Hartwell* master, for *London*, to the address of *Lewis Lestock*, for his account and risk, *viz.*

	l.	*s.*	*d.*
50 Pieces of linen cloth bought 21st ult. and charged his account -	88	0	0

Yards,		*l.*	*s.*	*d.*
40 do qt. 960	Formerly bought for my Acct.	60	0	0
90 do. qt. 2000		150	0	0
60 do. qt. 1400		119	0	0
Paid charges at shipping - -		5	0	0
My Commission on the whole -		10	11	0

344 11 —

5th.

Lewis Lestock, of *London*, advises ℔ letter of 30th ult. that *Peter Lacherre*, of *Rouen*, hath drawn on him on account Burgundy wine in my hands belonging to said *Lacherre*, and that said *Lestock* hath carried the draft to the debit of his account with me, 200*l. English*, exchange at 10½ ℔ cent, - - - - - 221 — —

DUBLIN, 7th *September*, 1801.

	l.	s.	d.	£.	s.	d.
Taken to my own account the remainder of *Lewis Lestock's* sugar (at his request) *viz.*						
14 C. single refined loaf sugar at 3*l.* 10*s.* ℔ C. - - - -	49	0	0			
14 Do. double refined do. at 5*l.* ℔	70	0	0			
				119	—	—
9th.						
Closed *Lewis Lestock's* Acct. Wares, and sent him an account sales, *viz.*						
Charges (not posted as yet) amounting to	5	0	0			
My Commission, at 2½ ℔ cent. on 424*l.* (the total of the sales)	10	12	0			
Neat proceeds, (this and the former charges deducted) is -	368	8	0			
				384	—	—
12th.						
Sold *Richard Ruby*, at 6 months, 4 hhds. *Lacherre's* Burgundy at 24*l.* ℔ -	*l.*96	0	0			
Received from *Richard Ruby*, after booking the last sales of *Lacherre's* Burgundy to him, in full payment thereof	93	2	5			
Allowed him 6 months discount at 6 ℔ Cent. for said *Lacherre's* Account Burgundy wine - -	2	17	7			
				96	—	—
16th.						
Paid *John Dawson*, for *Eben Pike* of *Cork's* Bill, on me, favour of said *Dawson*, at sight - -				50	—	—
18th.						
Made abatement to *Richard Ruby* on the 200℔ Bohea tea sold him the 12th ult. for account of *Lewis Lestock*, and refunded him 1*d.* ℔ ℔ - - -				—	16	8
21st.						
Sold *William Walker*, 4 hhds. Burgundy, account *Peter Lacherre*, at 23*l.* 10*s.* ℔ hhd. -	*l.*94	0	0			
For which received from said *Walker* my Note to him 12th ult. for -	88	0	0			
Cash, for balance - - -	6	0	0			
				94	—	—

DUBLIN, 24th of *September*, 1801.

	l.	s.	d.	£.	s.	d.
Closed *Peter Lacherre's* Account Bungundy, and sent him Account sales						
Charges (not posted) amount to -	7	4	0			
My Commission on 468*l.* (the total of sales) at 2½ ℘ cent. is -	11	14	0			
Neat proceeds, (this and the former charges deducted) -	366	4	5			
				385	2	5
26th.						
Bought from *Charles Carleton*, for account *Peter Lacherre, viz.*						
6 hhds. tallow Nt. 3 ton at 30*l.* ℘ ton	90	0	0			
2400 ℔ tanned upper leather at 7*d.* ℘ ℔ - - -	70	0	0			
2400 ℔ Sole do. at 6½*d.* ℘ - -	65	0	0			
	225	0	0			
	l.	s.	d.			
Delivered him *John Dempsey's* Note payable 29th for - -	60	0	0			
Luke Floyd's payable 10th *November* (discounting it at 6 ℘ cent. ℘ Annum) for 40*l.* -	39	14	3			
Cash, paid for balance -	125	5				
	225	0	0			
Shipped them in the *Hopeful* Galley, *George Quarrel* master, to the address of said *Lacherre*, for his Account						
Paid duty and fees, *&c.* -	9	3	0			
My Commission on the whole at 2½ ℘ cent. - -	5	17	0			
				240	—	—
29th.						
Remitted *Lewis Lestock* of *London*, his account *William Warren's* Bill on *Digby* and Co. to me, at 10 days sight 225*l. Eng.* Exchange at 10 ⅜ ℘ cent.	*l.*248	6	10½			
For which delivered said *Warren*						
	l.	s.	d.			
My Receipt to him in full for the balance of his account -	246	0	0			
Cash, paid the remainder -	2	6	10½			
				248	6	10½

DUBLIN, 30th *September* 1801.

	£.	s.	d.
Received from Sundries this month ℔ Cash-book -	99	2	5
Paid Sundries this month, ℔ Cash-book -	204	16	3½
October 1st.			
Received from *Henry Harding* for half a year's interest of 500*l.* due to me ℔ his Bond and Warrant -	15	—	—
2nd.			
Received from *Lewis Lestock* sales of 20 pipes of Brandy, consigned to him in the *Anne* and *Mary*, *Ambrose Sutton*, Master, my account, neat proceeds amounting to 300*l.* at 10⅝ ℔ Cent. - -	331	17	6
In part thereof he has remitted me his Bill on *Thomas Preston*, for 177*l. Irish*, to my order the 20th inst. Value 160*l. English*, at ditto Exchange, which said *Preston* has accepted.			
5th.			
Received ℔ the *Bonadventure*, *Joseph Miller*, Master, from *Barbadoes*, 20 puncheons rum, containing 2200 gallons, consigned to me by *James Pearson*, to sell for his acct. Paid duty, *&c.* here - - -	220	—	—
6th.			
Received from *Joseph Miller*, Master of the *Bonadventure* Galley, 20 hhds. sugar, N^{t}. 10 ton, in full payment of 230*l.* principal and premium formerly lent him on bottomry	230	—	—
8th.			
Delivered *Thomas Nicholson* my Bill on *Edward Hall* of *Cadiz*, favour said *Nicholson* at usa. being for balance of my account with said *Hall*, 525 dollars, Exchange at 49*d.* ℔ dollar - - - - - - *l.*107 3 9			
For which received from said *Nicholson*			
l. s. d.			
His receipt in full for balance due to him 85 0 0			
Cash for the remainder - - 22 3 9	107	3	9
10th.			
Robert Runner is dead, in such circumstances, that what he owed me for *Peter Lacherre's* Burgundy is lost beyond recovery, which is - - -	94	—	—

DUBLIN, 14th *October*, 1801.

		£.	s.	d.
Paid *Eben. Pike* of *Cork's* Draft on me, favour *Thomas Bell*, at sight - - -	*l.*100 0 0			
By my Draft on *Swift* and Co. to said *Bell* -		100	—	—
17th.				
Received from *Thomas Preston*, for the two following Bills, *viz.*				
	l. *s.* *d.*			
Lewis Lestock's accepted the 2d inst.	177 0 0			
Eben. Pike's Bill received this day from *Cork*, and presented to said *Preston*	123 0 0			
		300	—	—
Sold *Richard Pike* as follows, *viz.*				
	l. *s.* *d.*			
2 Bags Hops, N^{t}. 7 Ct. at 6*l.* ℔ -	42 0 0			
3 Tun Claret at 45*l.* ℔ -	135 0 0			
4 Chests Florence Wine at 2*l.* 6*s.* ℔	9 4 0			
1 Hhd. Barbadoes Sugar N^{t}. 9½ C. at 30*s* ℔	14 5 0			
4 C. Double refined loaf Sugar at 6*l.* ℔	24 0 0			
	224 9 0			
For which received from him,				
	l. *s.* *d.*			
Loftus and Company's Bill on me, at sight, to *William Warren*, and by him endorsed to said *Pike* for	200 0 0			
Cash, for balance - -	24 9 0	224	9	—
23d.				
Accepted for the honour of *Lewis Lestock*, a Bill drawn by him on *Richard Ruby*, and protested by *Francis Lynam* for non-payment.				
	l. *s.* *d.*			
I have paid the Bill and Charges -	100 5 0			
My brokerage at ½ ℔ Cent. is -	00 10 0	100	15	—

DUBLIN, 26th *October*, 1801.

	l.	s.	d.	£:	d.
Sold *Thomas Bell, viz.*					
1 Puncheon *James Pearson's* Rum q^t. 110 gallons, at 4*s.* ℔	22	00	00		
Received from him in payment					
Said *Bell's* Bill of 250 livres *Tournois*, on *Samuel Spence* of *Nantz*, at 12½*d.* ℔, remitted *Abel Archer* for the balance of my Acc^t. with him	13	00	5		
Cash, for balance, - -	8	19	7		
				22	—
28th.					
Received from *Loftus* and Company, *Paris*, my account two Bills, *viz.*					
Their Bill of the 28th current *N. S.* on *Digby* and Co. *Dublin*, at usance value 2024 livres *Tournois*, (the balance of my account with do.) at 12½*d.* ℔ which said *Digby* has accepted	105	8	4		
A Bill on *Digby* and Co. *London*, payable 1st *Dec. O. S.* for 200*l. Eng.* with orders to get it discounted for their Acc^t. Ex^e. at 10 ℔ Cent. and disc^t. at 6 ℔ Cent. ℔ Ann. which Bill, on said terms I keep for my own account, and is	218	15	5		
				324	3 9
31st.					
Received from Sundries this month, ℔ Cash book				370	12 4
Paid Sundries this month, ℔ Cash-book -				320	5 —
November 3rd.					
Received advice from *Eben. Pike, Cork*, that he has, according to my orders, shipped in the *Success* of said place, *John Rover* master, for *Nantz*, 150 barrels beef, for the account and risk of *Abel Archer*, there; and that, for the cost, (amounting to *l.*110 15*s.*) he has drawn on *Lewis Lestock, London*, for my Acc^t. a Bill of *l.*100 *Eng.* (being the Value) at 10¼ ℔ Cent. - -				110	5 —

DUBLIN, 5th *November*, 1801.

	£.	s.	d.
Received ℔ the *Providence*, *David Denham* master, from *Cadiz*, the following wares consigned to me by *Edward Hall*, of said place, to sell for his Acc^t. *viz.*			
70 Chests Seville Oranges 30 Chests Lemons			
Paid duty and freight, *&c.* on said wares -	36	—	—
8th.			
Received from *Thomas Williams*, *Eben. Pike* of *Cork's* Draft on me to said *Williams* at sight £.85 00 00			
For which delivered him			
l. s. d.			
3 Bags hops Nt. 10C. 2q. at 6*l.* ℔ C. 63 00 00			
2 Hhds. Claret 11*l.* ℔ 22 00 00	85	—	—
10th.			
Bartered with *Charles Carleton* as follows, *viz.*			
l. s. d.			
10 Chests *Edward Hall's* Seville Oranges, 5 Chests Lemons — 15 Chests at 28*s.* ℔ 21 0 0			
For which received from him, 24 barrels beef, at 17*s.* 6*d.* which I keep for account of said *Hall* -	21	—	—
13th.			
Bought of *Christopher Kingston*, for Acc^t. *Edward Hall*, *viz.*			
l. s. d.			
26 Barrels beef at 17*s.* 6*d.* ℔ 22 15 00			
For which delivered, *viz.*			
l. s. d.			
1 Hhd. Barbadoes sugar, N^t. 9½C. at 30*s.* ℔ cwt. - - 14 5 00			
2 cwt. single refined loaf sugar, at 4*l.* 5*s.* ℔ cwt. - - 8 10 00	22	15	

DUBLIN, 16th *November*, 1801.

				£.	s.	d.
Sold *Richard Ruby, viz.*						
5 Chests *Edward Hall's* Seville Oranges } 7 Chests at 28*s.* ℔	9	16	00			
2 Chests Lemons						
1 Bag hops, Nt. 3½ cwt. at 6*l.* ℔	21	00	00			
	30	16	00			
For which received from him, *viz.*						
	l.	*s.*	*d.*			
John Clark's Note payable 10th *Jan.* next at 6 ℔ cent. ℔ Annum discount for 30*l.* - -	29	14	7			
Cash, for balance - - -	1	1	5			
				30	16	—
18th.						
Settled with *David Denham*, master of the *Providence*, and received from him my half balance of his Account of freight and disbursements, &c. -				45	—	—
20th.						
Received from *Digby* and Co. of *Dublin*, in ready money for the two following Bills received last month, and then posted, *viz.*						
	l.	*s.*	*d.*			
One the Draft of *Loftus* and Co. *Paris*, on said *Digby*, accepted the 28th ult. and due this day	105	8	4			
The other Bill of 200*l.* *English*, on *Digby* and Co. of *London*, payable 1st *December*, which said *Digby* of *Dublin* have discounted at 6 ℔ Cent. ℔ Annum, Exᵃ. at 10 ℔ Cent. is here - -	219	12	0			
				325	—	4

DUBLIN, 23d *November*, 1801.

	l.	s.	d.	£.	s.	d.
Bought of *Charles Carleton*, at 3 months, *viz.*						
1200lb Tanned upper leather at $6\frac{1}{4}d.$ ℔ lb - - -	31	5	00			
1200lb Sole leather, at $6\frac{3}{4}d.$ ℔ lb	33	15	00			
	65	00	00			
Shipped in the *Providence*, *David Denham*, master, do. tanned leather, together with 50 barrels beef, bought the 10th and 13th, and consigned to *Edward Hall, Cadiz*, for his account and risk;						
Paid duty and fees, *&c.* -	3	10	00			
My Commission on the whole at $2\frac{1}{2}$ ℔ Cent. is - -	2	16	$1\frac{1}{3}$			
				71	6	$1\frac{1}{2}$
24th.						
Paid *Charles Carleton* what was due to him for tanned leather, bought and posted yesterday, he allowing me 3 months discount on 65*l.* at 6 ℔ Cent ℔ Annum for my Account - - - *l.*64 00 06						
Discount thereon - -	00	19	06			
				65	—	—
29th.						
Received from *Eben. Pike* of *Cork*, for his account, *James Comerford's* Bill on *Swift* and Co. my favour, which said *Swift* and Co. make good in their Acct.				100	—	—
30th.						
Received from sundries this month ℔ Cash book,				371	1	9
Paid sundries this month ℔ Cash-book, -				103	10	6
December 1st.						
Sold *Benjamin Bewley* as follows, *viz.*						
	l.	*s.*	*d.*			
1 Puncheon *James Pearson's* rum q^{t}. 108 gallons, at 4*s.* ℔	21	12	00			
3 Chests *Edward Hall's* Oranges } 4 Chests at 28*s.* 6*d.* ℔ 1 do. Lemons	5	14	00			
4 Bags hops N^{t}. 14cwt. at 6*l.* ℔	84	00	00			
1 Hhd. Barbadoes sugar, N^{t}. $10\frac{1}{2}$ cwt. at 32*s.* ℔ cwt. - -	16	16	00			
				128	2	—
	l.	*s.*	*d.*			
Received from him in part	15	10	00			
Charles Carleton's Promissory Note of 50*l.* payable 1st *Feb.* discount at 6 ℔ Cent. ℔ Annum.	49	10	00			
	65	00	00			

DUBLIN, 4th *December*, 1801.

					£.	s.	d.
Sold to Sundry on Credit the remainder of *Edward Hall's* fruit, *viz.*							
			l.	*s.* *d.*			
To *A. B.*	15 Chests Oranges and 7 Chests Lemons	at 29 ℔	31	18 0			
To *C. D.*	16 Chests Oranges and 8 ditto Lemons	at 29 ℔	34	16 0			
To *E. F.*	12 Chests Oranges and 5 ditto Lemons	at 29 ℔	24	13 0			
To *G. H.*	9 Chests Oranges and 2 ditto Lemons	at 29 ℔	15	19 0			
					107	6	—
7th							
Closed the account of *Edward Hall's* Fruit, and sent him account sales, *viz.*							
			l.	*s.* *d.*			
Paid charges (not posted) -			1	00 00			
Cellarage due still to *John Johnson* for 1 month - - -			2	00 00			
My Commission on 143*l.* 16*s.* (the total sales) at 2½ ℔			3	11 10¾			
N^t. proceeds (carried to the credit of his account - -			101	4 1¼			
					107	16	—
9th.							
Arthur Annesley of *Bilboa*, hath ordered me ℔ letter of 19th ult. to remit what is due to him, to *Abel Archer* of *Nantz*; I have accordingly ordered him to credit said *Annesley* for 2731 liv. 11 sol. 3 den. and I debit *Arthur Annesley* for the same as follows;							
			l.	*s.* *d.*			
Said *Annesley* my Acct. for balance thereof 25 dollars, equal 100 livres, Ex. at 12*d.* ℔ livre			5	00 00			
Do. his Acct. for balance thereof 2631 liv. 11 sol. 3 den. Exe. at 11*d.* ℔ livre - -			131	11 6¾			
					136	11	6¾

DUBLIN, 12th *December*, 1801.

	£.	s.	d.
Received from *Adam Bray*, master of the *Fortune*, of *Bristol*, from *Cadiz*, 150*l.* for principal and premium of money lent him on bottomry, by *Edward Hall* of *Cadiz*, to be paid to me, for his account, at the safe arrival of said ship at this port - - - -	150	—	—
14th.			
Received from the following persons in full for *Edward Hall's* fruit *viz.*			
l. s. d.			
From *A. B.* - - - 31 18 00			
From *C. D.* - - - 34 16 00			
	66	14	—
17th.			
Paid *John Johnson*, in full for the cellerage of *Edward Hall's* fruit - - - - -	2	—	—
18th.			
Received from the following persons, in full for *Edward Hall's* fruit, abating them 2*s.* ℔ chest, for defect in do. *viz.*			
l. s. d.			
From *E. F.* - - - 22 19 00			
From *G. H.* - - - 14 17 00			
Abatement to *E. F.* *l.* 1 14 0			
——— to *G. H.* 1 2 0			
2 16 0	40	12	—
23rd.			
Sold *Joseph Miller*, master of the *Bonadventure*, ¼ of said ship for 100*l.* For which received from him			
l. s. d.			
His receipt for the balance of his account of freights, wages, &c. on said ship due him - } 50 00 00			
Cash for the remainder - - 50 00 00	100	—	—
29th.			
Received from *Lewis Lestock*, of *London*, an account current of my affairs, wherein he charges for the interest of his advance, at 6 ℔ Cent. ℔ Annum, to the first of *January* next, 1*l.* 6*s.* 5*d.* *English* at 10½ ℔ Cent. is *Irish* -	1	9	2
Lewis Lestock, of *London*, hath ordered me ℔ letter of 23rd instant, to debit him in his account for the balance due to me in my account, 26*l.* 10*s.* *English*, Exchange at 10½ ℔ Cent. - - -	29	5	7¾

DUBLIN, 31st *December*, 1801.

	£.	s.	d.
Sent to *Lewis Lestock* an Acct. current, and charged him interest of my advance on his affairs, at 6 ℔ Cent. ℔ Annum, to the 1st *January* - -	2	12	—
Sent to *Eben. Pike*, of *Cork*, his Acct. wherein I charge him as follows:			
Interest of my advance to the 1st *January*, at 6 ℔ Cent. ℔ Annum — *l.* 0, *s.* 17, *d.* 10			
Brokerage on my disbursement at ½ ℔ Cent. is - - — *l.* 1, *s.* 3, *d.* 6	2	1	4
Laid out these 6 months past, as ℔ book of charges, *viz.*			
For Rent - - — *l.* 25, *s.* 00, *d.* 00			
House expenses - - — *l.* 60, *s.* 00, *d.* 00			
Charges merchandize (not posted in any particular account) - — *l.* 5, *s.* 00, *d.* 00			
My pocket expenses - — *l.* 30, *s.* 00, *d.* 00	120	—	—
Received from sundries this month ℔ Cash-Book	320	—	—
Paid sundries ths month ℔ Cash-book -	123	—	—

End of the second WASTE-BOOK.

JOURNAL,

No. II.

DUBLIN, July 1st, 1801.

					£.	s.	d.
	SUNDRIES Dr. to STOCK	£.3571	04	6½			
	For the Total of my Effects active, *viz.*	*l.*	*s.*	*d.*			
. 1	Cash, remaining in my Hands -	263	04	00			
. 2	Claret, for 10 tun remaining on hands	300	00	00			
. 2	Linen, for 40 pieces remaining on hands	60	00	00			
. 2	Wares from *Leghorn*, for 50 chests wine and 50 do. oil on the Dr. side of Wares from *Leghorn* - -	205	00	00			
. 2	Hops, for 10 bags Nt. 35 C. -	178	8	10½			
. 4	Voyage to *Nantz*, ℔ the *Dolphin*, *Robert Fisher*, master, for 16 hhds. tallow, remaining in *Abel Archer's* hands -	231	00	00			
. 4	Bills and Notes, for *Matthew Mead's* Note payable 1st *August*, for -	47	10	00			
. 4	——— *Luke Floyd's* Note payable 10th *November*, for 40*l.* -	38	16	00			
. 5	Bond, *Henry Harding's* with interest since 25th *March* . -	500	00	00			
. 5	Bottomry for *Joseph Miller's* contract which stands in - -	207	13	4			
. 5	Ship *Providence*, for half her first cost	275	00	00			
. 3	Ship *Bondventure*, for her first cost	400	00	00			
. 3	*Swift* and Co. for balance due to me	290	10	02			
. 3	*William Warren* for balance due to me	72	18	4			
. 6	*Loftus* and Co. of *Paris*, my Acc^t. for balance due to me being 2024 livres at 12*d.* ℔ livre - -	101	04	00			
. 4	*Edward Hall* of *Cadiz* my Acc^t. for 525 dollars due to me, at 4*s.* ℔ is -	105	00	00			
. 4	*Arthur Annesley*, of *Bilboa*, my account for 1475 dollars due to me at 4*s.* ℔ is	295	00	00			
					3571	4	6½

DUBLIN, 1st *July*, 1801.

			£.	s.	d.
1	Stock Dr. to Sundries -	*l.*424 17 2½			
	For the total of my Debts passive, *viz.*	*l.* *s.* *d.*			
5	To *Lewis Lestock*, *London*, for balance of my Account, being *l.*287 3*s.* 7*d.* *Eng.* at 8½ ℔ Cent. - -	311 2 2½			
6	To *Abel Archer*, *Nantz*, for balance of Account 250 Livres, at 12*d.* ℔	12 10 0			
2	To Wares from *Leghorn*, for Sales of 20 Chests Wine and 17 do. Oil	101 5 0			
			424	17	2½
	2nd				
6	*Arthur Ansley*, his Acct. *Spanish* Wool Dr. to Cash, - - - -	*l.*12 0 0			
6	Paid Charges on 10 bags Nt. 2800℔ consigned me by said *Ansley*, ℔ the *Argos* of *Bilboa*, *Thomas Tider* Master, to sell for his Account - -		12	—	—
	3rd.				
	Cash Dr. to *Loftus* and Co. of *Paris*, their Account - - - -	*l* 200 0 0			
1	Received from *Digby* and Co. for said *Loftus* and Company's bill on them, my Favour - -		200	—	—
6					
	5th.				
	Linen Dr. to *Thomas Nicholson*,	*l.*150 0 0			
2	For 2000 Yards, Quantity 100 Score, bought of him, payable in 3 Months, at 30*s.* ℔ Score -		150	—	—
6					
	8th.				
	Cash Dr. to *Arthur Ansley*, his Acct. *Spanish* Wool - - - -	*l.*77 0 0			
1	Received from *Joseph Williams* for 2 bags sold him, Neat 560℔ at 2*s.* 9*d* ℔ ℔ - -		77	—	—
6					
	10th.				
6	*Peter Lacherre*, *Rouen*, his Acct. Burgundy Wine, Dr. to Cash, - - -	*l.*80 0 0			
1	Paid Charges on 5 Tun received ℔ the *Eagle* Sloop, *John Grainger*, Master - - -		80	—	—

DUBLIN, 13th *July*, 1801.

		£.	s.	d.
.6 —	*Loftus* and Co. of *Paris*, their Acct. Dr. to Sundries - - - *l.*100 0 0			
	For their Bill on me, favour *Samuel Lapham*, received from him for the following			
	l. *s.* *d.*			
.6	To *Arthur Ansley* of *Bilboa* his Acct. *Spanish* Wool, for 2 Bags delivered said *Lapham*, Neat 565℔ at 2*s.* 10*d.* ℘ ℔ - 80 0 10			
.1	To Cash, paid for balance - 19 19 2	100	—	—
	16th.			
.7 — .1	*Lewis Lestock, London*, his Acct. Wares Dr. to Cash - - - - *l.*40 0 0			
	Paid Duty, *&c.* on the following Wares received ℘ the *Whale* of *Cork*, *George Hartwell*, Master, to sell for his Account, *viz.*			
	4 Puncheons single refined Sugar, Nt. 32cwt. 4 do. double refined — 32 Do. 1 Chest Green Tea, Nt. 200℔ 1 Do. Bohea Do. — 200℔	40	—	—
	18th.			
.7 — .7	*Charles Carleton*, Dr. to *Lewis Lestock, London*, his Account Wares - - - *l.*60 0 0			
	For 1 Chest Green Tea sold him, Nt. 200℔ payable at 1 Month, at 6*s.* ℘ ℔ - - -	60	—	—
	22nd.			
.6 — .2	*Loftus* and Co. of *Paris*, their Acct. Dr. to Claret - - - - - *l.*90 0 0			
	For *Anthony Armstrong's* Bill on *John Barre* of *Paris*, remitted said *Loftus* and Co. this Day, 1800 Livres at 12*d.* ℘ Livre, for which delivered said *Armstrong* 2 Tuns Claret, at 45*l.* ℘ Tun - -	90	—	—
	25th.			
.7 — .4	Voyage to *London*, ℘ the *Ann* and *Mary*, *Ambrose Sutton*, Master, Dr. to Voyage to *Nantz*, ℘ the *Dolphin*, *Robert Fisher*, Master - - *l.*280 0 0			
	For Cost and Charges of 20 Pipes Cogniac Brandy, according to my Orders shipped by *Abel Archer*, of *Nantz*, to *Lewis Lestock, London*, for my Account, in Return for the Neat Proceeds of my 16 Hhds. Tallow, amounting ℘ Sales to 5600 Livres at 12*d.* ℘ Livre	280	—	—

DUBLIN, 27th *July*, 1801.

			£.	s.	d.
	Sundries Dr. to *Arthur Ansley* his Account Spanish Wool - - - - *l.*114 16 3				
	For 3 bags sold *John Demsey*, Nt. 835℔ at 2*s.* 9*d.* ℔				
.1	Cash received in part - -	54 16 3			
.4	Bills and Notes, for said *Demsey's* Note payable 29th *September* for balance	60 0 0			
.6			114	16	3
	28th.				
.2	Linen Cloth Dr. to *Arthur Ansley*, his Account *Spanish* Wool - - - *l* 119 0 0				
.6	For 3 bags sold *James Delap*, Nt. 840℔ at 2*s.* 10*d.* ℔ ℔ for which received from said *Delap* 60 pieces Linen, containing 1400 Yards, Quantity 70 Score at 34*s.* ℔ Score - - - -		119	—	—
	31st.				
.1	Cash Dr. to Sundries - - *l.*331 16 3				
	Received this Month ℔ Cash-book - -		331	16	3
.1	Sundries Dr. to Cash - - *l.*151 19 2				
	Paid this Month, ℔ Cash-book - -		151	19	2
	1st *August*.				
.6	*Arthur Ansley* of *Bilboa* his Account *Spanish* Wool, Dr. to Sundries - - - *l.*378 17 1				
	Furnished him with an Acct. Sales, of his 10 bags, *viz.*				
.3	Charges, (already posted 12*l.*) -	*l.* *s.* *d.*			
	To Commission, for my Provision on 390*l.* 17*s.* 1*d.* (Total Sales) at 2½ ℔ Cent. - - -	9 15 5			
.7	To *Arther Ansley*, his Account for Neat Proceeds - -	369 1 8			
			378	17	1
	4th.				
.7	*Arthur Ansley*, *Bilboa*, his Account Dr. to Cash - - - . *l.*2 10 0				
.1	Made an Abatement to *Joseph Williams* for a defect in *Spanish* Wool, sold him and refunded -		2	10	—

DUBLIN, 6th *August*, 1801.

					£.	s.	d.
.7	*Arthur Ansley, Bilboa*, his Account Dr. to Sundries - - - -	*l.*241	18	0			
	For the Cost and Charges of the following Wares, consigned him ℔ the *Providence, David Denham*, Master,	*l.*	*s.*	*d.*			
	2000℔ Tanned upper Leather at 6½*d.* ℔	54	3	4			
	2000℔ do. Sole at 7*d.* ℔ -	58	6	8			
	150 Ox Hides Nt. 123cwt. 2qrs. at 19*s.* ℔ cwt. - - -	117	6	6			
.7	To *Christopher Kingston*, for the Amount bought from him, payable at 6 months	229	16	6			
.1	To cash paid charges at shipping -	6	3	6			
.3	To Commission on the whole, at 2½ ℔ Cent.	5	18	0			
					241	18	—
	7th.						
.7	*Christopher Kingston* Dr. to Sundries	*l.*229	16	6			
.7	To *Arthur Ansley, Bilboa*, his Account for Disct. 229*l.* 16*s.* 6*d.* Amount of the Leather and Hides bought of him Account said *Ansley* paid 6 months before due,	*l.* 6	*s.* 17	*d.* 10¾			
.1	To Bills and Notes for *Mat. Mead's* Note to me due 1*st August* delivered him	50	0	0			
	To Cash, paid for balance -	172	18	7¼			
					229	16	6
	10th.						
.3	*Swift* and Co. Dr. to *Peter Lacherre, Rouen*, his Account Burgundy Wine -	*l* 46	0	0			
.6	Sold to *John Healy*, for his Bill on said Comp. which I have sent into the bank, 2 Hhds. at 23*l.* ℔ -				46	—	—
	12th.						
	Sundries Dr. to *Lewis Lestock*, his Account Wares, - - - -	*l.*115	0	0			
	For the following sold *Richard Ruby, viz.*	*l.*	*s.*	*d.*			
	1 Chest Bohea Tea, Nt. 200℔ at 6*s.* 6*d.* ℔	65	0	0			
	5cwt. Single refined Loaf Sugar at 4*l.* ℔	20	0	0			
	5cwt. Double refined Do. at 6*l.* ℔	30	0	0			
		115	0	0			
		l.	*s.*	*d.*			
.1	Cash, received from him in Part -	50	0	0			
.6 .7	*Thomas Nicholson*, for an accepted Bill on him payable at 1 Month -	65	0	0			
					115	—	—

DUBLIN. 14th *August*, 1801.

		£.	s.	d.
.5	*Lewis Lestock, London*, my Account Dr. to *Arthur Ansley, Bilboa*, my Account - - *l*.300 0 0			
.4	For the Cost, &c. 10 Bags *Spanish* Wool, consigned by said *Ansley, Bilboa*, ℔ the *Adventure*, of *London*, Captain *Maddock*, ℔ my Order to said *Lestock*, of *London*, amounting to 1500 Pieces $\frac{8}{8}$ at 44*d*. ℔ for which said *Lestock* is to credit me in my Account, and I credit said *Ansley* at 4*s*. *Irish*, is -	300	—	—
	18th.			
.1	Cash Dr. to *Charles Carleton* - *l*.60 0 0			
.7	Received from him in full for Tea sold 18th Ult. Account *Lewis Lestock* - - -	60	—	—
	21st.			
.8	*Lewis Lestock, London*, his Account Dr. to Notes payable - - - - *l*.88 0 0			
.8	For 50 Pieces of Linen Cloth, containing 1100 Yards, Quantity 55 Score, bought of *William Walker*, Account said *Lestock*, at 32*s*. per Score, for which delivered said *Walker* my Note at 1 month for like Sum, -	88	—	—
	25th.			
.1	Cash Dr. to Sundries - - *l* 96 0 0			
	Received from *Richard Pike*, for the following sold him			
	l. *s*. *d*.			
	5*C*. Single refined Loaf Sugar at 4*l*. ℔ *C*. - - - 20 0 0			
	5*C*. Double Do. at 6*l*. ℔ *C*. - 30 0 0			
.7	To *Lewis Lestock, London*, his Account Wares, for Amount of the Sugar - 50 0 0			
.6	To *Peter Lamotte, Rouen*, his Account Burgundy Wine, for 2 Hhds. sold said *Pike* at 23*l*. ℔ Hhd. - - 46 0 0	96	—	—
	28th.			
.8	*Robert Runner*, Dr. to *Peter Lacherre, Rouen*, his Acct. Burgundy Wine - - - *l*.94 0 0			
.6	For 4 Hhds. sold him, payable at 3 months, at 23*l*. 10*s*. ℔ Hhd. - - - -	94	—	—

DUBLIN, 29th *August*, 1801.

					£.	s.	d.
.3	*William Warren*, Dr. to Sundries	*l.*173	1	8			
	For an assignment on him, from *Thomas Devereux*, *Wexford*, in payment of the following Wares, consigned to him						
		l.	*s.*	*d.*			
	1 Puncheon single refined Loaf Sugar, Nt. 8*C.* at 4*l.* ℔ - -	32	0	0			
	1 Do. Double Do. Nt. 8*C.* at 6*l.* ℔	48	0	0			
.7	To *Lewis Lestock*, *London*, his Account Wares for the Amount -	80	0	0			
.6	To *Peter Lacherre*, *Rouen*, his Account wine Burgundy 4 Hhds. at 23*l.* ℔	92	0	0			
.1	To Cash, paid Charges at shipping -	1	1	8			
					173	1	8
	31st.						
.1	Cash Dr. to Sundries - -	*l.*206	0	0			
	Received this Month, ℔ Cash-book - -				206	—	—
.1	Sundries Dr. to Cash - -	*l.*182	13	9½			
	Paid this Month ℔ Cash-book - -				182	13	9½
	2nd *September*.						
.8	*Lewis Lestock*, *London*, his Account, Dr. to Sundries - - - - -	*l.*344	11	0			
	For the following Linen consigned said *Lestock*, *London*, for his Account						
		l.	*s.*	*d.*			
	50 Pieces bought 21st ult. and charged his Account - -	88	0	0			
		l.	*s.*	*d.*			
.2	To Linen, for 190 Pieces formerly bought for my Account - -	329	0	0			
.1	To Cash, paid Charges at shipping -	5	0	0			
.3	To Commission for my Provision on the Whole at 2½ - - -	10	11	0			
					344	11	—

DUBLIN, 5th *September*, 1801.

			£.	s.	d.
.4	*Peter Lacherre*, of *Rouen*, his Account Dr. to *Lewis Lestock*, of *London*, his Account -	*l*.221 0 0			
.5	For the former's Draft on the latter on Account of Burgundy Wine in my Hands belonging to said *Lacherre*, and that by his Order, said *Lestock* hath carried the Draft to the Debit of his Account with me, advised ℔ Letter of 30th ult. 200*l*. Exchange at 10½ ℔ Cent.		221	—	—
	7th.				
.9	Sugar Dr. to *Lewis Lestock*, *London*, his Acct. Wares, - - - -	*l*.119 0 0			
.7	Taken to my own Account the remainder of Do.'s Sugar, *viz.*	*l. s. d.*			
	14*C*. Single refined Loaf Sugar at 3*l*. 10*s*. ℔ *C*.	49 0 0			
	14 Do. Double refined Do. at 5*l*. ℔	70 0 0	119	—	—
	9th.				
.7	*Lewis Lestock*, *London*, his Account Wares, Dr. to Sundries - - - -	*l*.384 0 0			
		l. s. d.			
.1	To Cash for Charges (not posted before)	5 0 0			
.3	To my Commission, for my Provision on 424*l*. (the Total Sales) at 2½ ℔	10 12 0			
.8	To *Lewis Lestock*, for Nt. Proceeds of Tea and Sugars - -	368 8 0	384	—	—
	12th.				
.8	*Richard Ruby* Dr. to *Peter Lacherre*, *Rouen*, his Account Burgundy Wine - -	*l* 96 0 0			
.6	Sold said *Ruby* at 6 Months, 4 Hhds. at 24*l*. ℔ Hhd. - -		96	—	—
.6	Sundries Dr. to *Richard Ruby*, -	*l*.96 0 0			
.8		*l. s. d.*			
	Peter Lacherre, his Account of Burgundy for Discount of 96*l*. Amount of Burgundy Wine sold said *Ruby*, paid 6 Months before due - - -	2 17 7			
.1	Cash, received for balrnce - -	93 2 2	96	—	—

DUBLIN, 16th *September*, 1801.

					£.	s.	d.
. 9	*Eben. Pike, Cork*, his Account, Dr. to Cash	*l.*50	0	0			
. 1	Paid *Eben. Pike, Cork*, bill on me, to *John Dawson*, at Sight - - - - -				50	—	—
	18th.						
. 8	*Lewis Lestock, London*, his Account, Dr. to Cash, - - - - -	*l.*0	16	8			
. 1	Paid *Richard Ruby*, for an abatement on 200 ℔ Bohea Tea sold him 12th ult. for Account said *Lestock*, at 1*d.* ℔ ℔				—	16	8
	21st.						
	Sundries Dr. to *Peter Lacherre, Rouen*, his Account Burgundy Wine - - -	*l.*94	0	0			
	For 4 Hhds. sold *William Walker* at 23*l.* 10*s.* ℔						
		l.	*s.*	*d.*			
. 8	Notes payable, for my Note to said *Walker* and now taken up - -	88	0	0			
. 1	Cash, received for balance - -	6	0	0			
. 6					94	—	—
	24th.						
. 6	*Peter Lacherre* his Account Burgundy Wine, Dr. to Sundries - - -	*l.*385	2	5			
	Sent him an Account Sales, *&c.*						
		l.	*s.*	*d.*			
. 1	To Cash, for Charges (not before posted)	7	4	0			
. 3	To Commission, for my Provision on 468*l.* (the Total Sales) at 2½ ℔ Cent.	11	14	0			
. 4	To *Peter Lacherre, Rouen*, his Account for Neat Proceeds of 20 Hhds. -	366	4	5			
					385	2	5

DUBLIN, 26th *September*, 1801.

		£.	s.	d.
.4	*Peter Lacherre, Rouen*, his Account Dr. to Sundries £240 0 0			
	For the Cost and Charges, *&c.* of the following Wares bought of *Charles Carleton*, and consigned said *Lacherre* ℔ the *Hopeful, George Quarrel*, Master, for his Account and Risk, *viz.*			
	l. s. d.			
	6 Hhds. Tallow Nt. 3 Ton at 30*l.* ℔ Ton; 2400℔ Tanned upper Leather at 7*d.* ℔ ℔ - - - 90 0 0			
	70 0 0			
	2400℔ Sole Ditto, at 6½ ℔ - 65 0 0			
	225 0 0			
	l. s. d.			
.4	To Bills and Notes passed said *Carleton*, *John Dempsey's* Note payable 29th Inst. for - - - 60 0 0			
	Luke Floyd's payable 10th November 40*l.* (discounting it at 6 ℔ Cent ℔ Annum) - - 39 14 3			
.1	To Cash, for the remainder, - 125 5 9			
.1	To Do. for Duty and Fees, *&c.* - 9 3 0			
.3	To Commission for my Provision, at 2½ ℔ Cent. - - - 5 17 0	240		
	29th			
.8	*Lewis Lestock, London*, his Account Dr. to Sundries - - - - £248 6 10½			
	For *William Warren's* bill on *Digby* and Co. to me at 10 days S^t^. remitted said *Lestock*, 223*l. Eng.* Ex. at 10⅜ ℔ Cent. for which delivered said *Warren* as under			
	l. s. d.			
.3	To *William Warren* for my Receipt to him in full for Balance of his Acct. - 246 0 0			
.1	To Cash, paid him the remainder - 2 6 10½	248	6	10½

	DUBLIN, 30th *September*, 1801.	£.	s.	d.
.1	Cash Dr. to Sundries - - £99 2 5			
	Received this month ℔ Cash-book - -	99	2	5
—	Sundries Dr. to Cash - £204 16 3½			
.1	Paid this Month ℔ Cash-book - -	204	16	3½
	October 1st.			
.1	Cash, Dr. to Bonds - - £15 0 0			
.5	Received from *Henry Harding*, for Half a Year's Interest of his Bond - - - -	15	—	—
	2nd.			
.5	*Lewis Lestock, London*, my Account Dr. to Voyage			
—	from *Nantz* to *London* - - £331 17 6			
.7	Received from him Sales of 20 Pipes Brandy, consigned to him in the *Ann* and *Mary*, *Ambrose Sutton*, Master, for my Account, Nt. Proceeds amounting to 300*l.* *English*, at 10⅝ ℔ Cent. is - -	331	17	6
.4	Bills and Notes Dr. to *Lewis Lestock, London*, my			
—	Account - - - £177 0 0			
.5	For his Bill on *Thomas Preston*, for 177*l.* *Irish*, in part of the above Brandy, payable to my Order the 20th Inst. Value 160*l.* *Eng.* at do. Ex. which said *Preston* has accepted - - -	177	—	—
	5th.			
.9	*James Pearson* of *Barbadoes*, his Account Rum Dr. to			
—	Cash - - - - £220 0 0			
.1	Paid Duty, Freight, &c. on 20 Tun, containing 2200 Gallons, consigned to me by said *Pearson, Barbadoes*, ℔ the *Bonadventure*, *Joseph Miller*, Master, to sell for his Account - - - -	220	—	—
	6th.			
.9	Sugar Dr. to Bottomry Contracts £230 0 0			
.5	Received from *Joseph Miller*, Master of the *Bonadventure* Galley, 20 Hhds. Sugar, Nt. 10 Ton, in Payment of 230*l.* principal and premium, formerly lent on Bottomry	230	—	—

DUBLIN, 8th *October*, 1801.

					£.	s.	d.
	Sundries Dr. to *Edward Hall* of *Cadiz*, my Account - - - -	*l.*107	3	9			
	For my Bill on said *Hall*, favour *Thomas Nicholson*, at Usa. being for balance due to me of my Account 525 Dollars, Exa. at 49*d.* ℔ Dollar, for which received said *Nicholson* the following						
		l.	*s.*	*d.*			
.6	*Thomas Nicholson* for his Receipt to me in full for balance due to him -	85	0	0			
.1	Cash for the Remainder - -	22	3	9			
.4					107	3	9
	10th.						
.4	*Peter Lacherre* his Account Dr. to *Robert Runner*	*l.*94	0	0	85		
.8	For the Amount of said *Runner's* Account, being what he owed me for Burgundy, as he has died in such Circumstances, as makes it lost beyond Recovery, which is				94	—	—
	14th.						
	Eben. Pike of *Cork*, Dr. to *Swift* and Co.	*l.*100	0	0			
.9 .3	For his Bill on me to *Thomas Bell*, at 10 Days sight, for which delivered said *Bell* my Draft on *Swift* and Co. his Favour - - -				100	—	—
	17th.						
.1	Cash Dr. to Sundries -	*l.*300	0	0			
.4	To Bills and Notes, received from *Thomas Preston*, for *Lewis Lestoek's* Bill on him, accepted the 2nd inst.	117	0	0			
.9	To *Eben. Pike*, *Cork*, received his Draft at Sight, presented to said *Preston*, this Day - - - -	123	0	0			
					300	—	—

DUBLIN, 14th *October*, 1801.

					£.	s.	d.
	Sundries Dr. to Sundries -	*l.*224	9	0			
	For the following received from *Richard Pike*, for which delivered him the undermentioned						
		l.	*s.*	*d.*			
.6	*Leftus* and Co. of *Paris*, their Acct. for their Bill on me, to *William Warren*, at sight,	200	0	0			
.1	Cash, received for balance -	24	9	0			
		224	9	0			
		l.	*s.*	*d.*			
.2	To Hops, for 2 Bags, Nt. 7*C.* at 6*l.* ℔ *C.*	42	0	0			
.2	To Claret, for 3 Tun, at 45*l.* ℔ Tun	135	0	0			
.9	To Sugar, for 1 Hhd. *Barbadoes*, Nt. 9½*C.* at 30*s.* ℔ - - -	14	5	0			
.9	——4*C.* Double refined Loaf, at 6*l.* ℔	24	0	0			
.2	To Wares from *Leghorn* for 4 chests Florence Wine, at 2*l.* 6*s.* -	9	4	0			
					224	9	—
	23rd.						
.8	*Lewis Lestock, London*, Dr. to Sundries	*l.*100	15	0			
	Paid for his Honour, a Bill drawn by him on *Richard Ruby*, and protested by *Francis Lynam*, for Non-Payment						
		l.	*s.*	*d.*			
.1	To Cash, for the Bill and Charges	*l.*100	5	0			
.3	To Commission Acct. for brokerage thereon	0	10	0			
					100	15	—
	26th.						
	Sundries Dr. to *James Pearson* his Account Rum - - - -	*l.*22	0	0			
	For the following, received from *Thomas Bell*, for which delivered him 1 Puncheon, Quantity 110 Gallons, at 4*s.* ℔						
		l.	*s.*	*d.*			
.6	*Abel Archer* of *Nantz*, my Account for said *Bell's* Bill on *Samuel Spence*, my favour, remitted said *Archer*, for balance of my Account, 250 Livres, Exchange at 12¼*d.* ℔ Livre - - -	13	0	5			
.1	Cash, received the Remainder -	8	19	7			
.9					22	—	—

DUBLIN, 28th *October*, 1801.

			£.	s.	d.
.4	Bills and Notes, Dr. to Sundries -	*l.*324 3 9			
	For the two following Bills, received from *Loftus* and Company, *Paris*, *viz.*				
		l. s. d.			
.3 .1	To *Loftus* and Co. my Acct. for their Bill of the 28th current, N. S. on *Digby* and Co. *Dublin*, at Usance, Value 2024 Livres Tournois (the balance of my Account with Do.) at 12½*d.* ℔ accepted by *Digby* and Co.	105 8 4			
.6	To *Loftus* and Co. their Account for a Bill on *Digby* and Co. *London*, payable 1st *Dec.* O. S. for 200*l.* *Eng.* at 10 ℔ Cent. with orders to get it discounted at 6 ℔ Cent. ℔ Annum, which Bill, on said terms I keep for my own account, and is	218 15 5			
			324	3	9
	31st.				
.1	Cash Dr. to Sundries	*l.*370 12 4			
	Received this Month, ℔ Cash-book -	-	370	12	4
.1	Sundries Dr. to Cash -	*l.*320 5 0			
	Paid this Month, ℔ Cash-book -	-	320	5	—
	3rd *Nov.*				
.8	*Abel Archer*, *Nantz*, his Account Dr. to *Lewis Lestock*, *London*, my Account - -	*l.*110 5 0			
.5	Received advice from *Eben. Pike*, *Cork*, that he has, according to my Orders, shipped in the *Success* of said Place, *John Rover* master, for *Nantz*, 150 barrels Beef, for the Account and risk of said *Archer*, and that for the Cost, *&c.* (amounting to 110*l.* 5*s.*) he has drawn on *Lewis Lestock*, *London*, for my Account, a Bill of 100*l.* *English* (being the Value) at 10¼*d.* ℔ Cent.		110	5	—

DUBLIN, 5th *November*, 1801.

		£.	s.	d.
.9	*Edward Hall, Cadiz*, his Account Fruit Dr. to Cash - - - - - *l* 36 0 0			
.1	Paid Duty, Freight, &c. here, 70 Chests Seville Oranges, 30 Chests Lemons, received ℔ the *Providence, David Denham*, master, consigned to me by said *Hall*, to sell for his Account - - - -	36	—	—
	8th.			
.9	*Eben. Pike, Cork*, Dr. to Sundries - *l*.85 0 0			
	For his Bill on me to *Thomas Williams*, at sight, received from said *Williams* for the following:			
	l. *s*. *d*.			
.2	To Hops for 3 Bags Wt. 10 *C*. 2*q*. at 6*l*. ℔ 63 0 0			
.2	To Claret for 2 hhds. at 11*l*. ℔ - 22 0 0	85	—	—
	10th.			
.8	*Edward Hall, Cadiz*, his Account Dr. to *Edward Hall*, his Account Fruit - - - - - *l*.21 0 0			
.9	For 10 Chests Oranges and 5 Chests Lemons, being 15 Chests, at 28*s*. ℔ bartered with *Charles Carleton*, for 24 Barrels of Beef at 17*s*. 6*d*. which I keep for Account said *Hall* - - - - - - -	21	—	—
	13th.			
.8	*Edward Hall, Cadiz*, his Account Dr. to Sugar - - - - - - - - *l*.22 15 0			
.9	For 26 Barrels Beef bought of *Christopher Kingston*, at 17*s*. 6*d*. ℔ for which delivered him			
	l. *s*. *d*.			
	1 Hhd Barbadoes Sugar Nt. 9½*C*. at 30*s*. ℔ *C*. - - } 14 5 0			
	2 *C*. Single refined Loaf Sugar at 4*l*. 5*s*. *C*. } 8 10 0	22	15	—

DUBLIN, 16th *November*, 1801.

					£.	s.	d.
	Sundries - - -	*l.*30	16	0			
	For the following, received from *Richard Ruby*, for which delivered him as under						
		l.	*s.*	*d.*			
4	Bills and Notes, for *John Clark's* Note to said *Ruby*, payable 10th *Jan.* next, for 30*l.* deduct discount at 6 ℔ Cent. -	29	14	7			
1	Cash for balance - -	1	1	5			
		30	16	0			
		l.	*s.*	*d.*			
9	To *Edward Hall* his Account Fruit, for 5 Chests Seville Oranges and 2 Chests Lemons at 28*s.* ℔ Chest -	9	16	0			
2	Hops for 1 Bag Nt. 3½*C.* at 6*l.* ℔ -	21	0	0			
					30	16	—
	18th.						
1	Cash Dr. to Ship *Providence* -	*l.*45	0	0			
5	Settled Accounts with *David Denham*, Master of said Ship, and received from him my half balance of his Account of Freight, Wages, Disbursements, *&c.*				45	—	—
	20th.						
1	Cash Dr. to Bills and Notes -	*l.*325	0	4			
4	Received from *Digby* and Co. of *Dublin*, in Ready Money, for the two following Bills received last Month, and then posted, *viz.*						
		l.	*s.*	*d.*			
	One the Draft of *Loftus* and Co. *Paris*, on said *Digby*, accepted the 28th ult. and due this Day -	105	8	4			
	The other Bill of 200*l. English*, on *Digby* and Co. of *London*, payable 1st *Dec.* which said *Digbys* of *Dublin*, have discounted at 6 ℔ Cent. ℔ Ann. Ex. at 10 ℔ Cent. is here	219	12	0			
					325	—	4

DUBLIN, 23rd *November*, 1801.

					£.	s.	d.
.8	*Edward Hall, Cadiz*, Dr. to Sundries	*l.*71	6	1½			
.7	To *Charles Carleton*, bought of him at 3 Months,						
		l.	*s.*	*d.*			
	1200℔ tanned upper Leather at 6¼*d.* ℘ ℔	31	5	0			
	1200℔ Sole Leather, at 6¾*d.* ℘ ℔	33	15	0			
		65	0	0			
	Which I have shipped in the *Providence, David Denham*, Master, together with 50 barrels Beef bought the 10th and 13th instant, and then charged and consigned the whole to said *Hall, Cadiz*, for his Account and Risk						
.1	To Cash, Paid Duty and Charges on the whole	3	10	0			
.3	To Commission, for my Provision on Do. at 2½ ℘ Cent. is - -	2	16	1½			
					61	6	1½
	24th.						
.7	*Charles Carleton*, Dr. to Sundries -	*l.*65	0	0			
	Paid what was due to him for tanned Leather, bought and posted yesterday, he allowing me 3 Months Discount on 65*l.* at 6 ℘ Cent. ℘ Annum for my own Account - - - -						
		l.	*s.*	*d.*			
.10	To Profit and Loss, for Discount -	0	19	6			
.1	To Cash for the Balance - -	64	0	6			
					65	—	—
	28th.						
.3	*Swift* and Company Dr. to *Eben. Pike*, Cork,	*l.*100	0	0			
.9	Received from him *James Crawford's* Bill on said *Swift* and Co. my Favour, which they make good to me in Account - - - -				100	—	—
	30th.						
.1	Cash, Dr. to Sundries -	*l.*371	1	9			
	Received this Month, ℘ Cash-book - -				371	1	9
	Sundries Dr. to Cash -	*l.*103	10	6			
.1	Paid this Month, ℘ Cash-book - -				103	10	6

DUBLIN, 1st *December*, 1801.

			£.	s.	d.
	Sundries Dr. to Sundries -	£128 2 0			
	For the following received from *Benjamin Bewley*, for which sold him as under:				
		l. s. d			
.1	Cash, received in part - -	15 10 00			
.4	Bills and Notes for *Charles Carleton's* Notes to me payable 1st *February*, deducting discount at 6 ℔' Cent. - -	49 10 00			
.9	*Benjamin Bewley*, for the balance -	63 2 00			
		128 2 00			
		l. s. d.			
.9	To *James Pearson* his account rum, for 1 punch. qt. 108 gallons, at 4*s.* ℔'	21 12 00			
.9	To *Edward Hall* his account, fruit, for 3 chests oranges and 1 do. lemons at 28*s.* 6*d.* ℔' - - -	5 14 00			
.2	To hops for 4 bags N^t. 14 C. at 6*l.* ℔'	84 00 00			
.9	To Sugar for 1 hhd. Barbadoes neat 10½ C. at 32*s.* ℔' C. - - -	16 16 00			
			128	2	—
	4th.				
.10	Account of owing Persons Dr. to *Edward Hall* his account of fruit, - - -	£107 6 00			
.9	For the remainder sold to several on Credit,				
		l. s. d.			
	A. B. for { 15 Chests Oranges and 7 Chests Lemons } at 29 *s.* ℔'	31 18 0			
	C. D. for { 16 Chests Oranges and 8 do. Lemons } at 29 ℔'	34 16 0			
	E. F. for { 12 Chests Oranges and 5 do. Lemons. } at 29 ℔'	24 13 0			
	G. H. for { 9 Chests Oranges and 2 do. Lemons } at 29 ℔'	15 19 0			
			107	6	—

DUBLIN, 7th *December*, 1801.

			£.	s.	d.
. 9	*Edward Hall, Cadiz*, his Account fruit Dr. to sundries - - - -	£107 16 00			
—	Closed said account, and sent him an account sales, *viz.*				
		l. s. d.			
. 1	To Cash paid charges (not posted)	1 00 00			
.10	To *John Johnson*, for 1 month's cellarage	2 00 00			
. 3	To Commission for my provision on 143*l.* 16*s.* at 2½ ℘ - - -	3 11 10¾			
. 8	To *Edward Hall*, his Account, for Nt. Proceeds of 70 chests oranges and Do. lemons - - -	101 4 1¼			
			107	16	—
	9th.				
	Sundries Dr. to *Abel Archer* of *Nantz*, his Account, - - - -	£136 11 6½			
	For as much due to *Arthur Ansley* of *Bilboa*, which he has ordered me ℘ letter of 19th ult. to remit to said *Archer*, accordingly I have ordered him to credit said *Ansley* for 2731 liv. 11 sols. 3 den. and I debit *Arthur Ansley* for the same as follows;				
		l. s. d.			
. 4	Said *Ansley* my Account, for balance thereof 25 dollars, equal to 100 livres, Exc. at 12*d.* ℘ livre - - -	5 00 00			
. 8	Ditto his Account for balance thereof 2631 liv. 11 sols 3 den. exchange at 12*d.*	131 11 6¾			
. 8	℘ livre - - -				
			136	11	6¾
	12th.				
	Cash Dr. to *Edward Hall*, his Account	£150 00 00			
. 1	Received from *Adam Bray*, master of the *Fortune*, of				
—	*Bristol*, from *Cadiz*, 150*l.* for principal and premium				
. 8	lent him on Bottomry, by *Edward Hall* of *Cadiz*, to be paid to me for his account, at the safe arrival of said ship at this port - - - - - -		150	—	—

DUBLIN, 14th *December* 1801.

					£.	s.	d.
. 1	Cash Dr. to Account of owing Persons			*l.*66 14 00			
.10	Received from the following persons, in full for *Edward Hall's* fruit, *viz.*						
			l.	*s.*	*d.*		
	Of *A. B.*		31	18	00		
	Of *C. D.*		34	16	00		
						66	14 —
	17th.						
.10	*John Johnson* Dr. to Cash			*l.*2 00 00			
—	Paid him for cellarage of *Edward Hall's* fruit				2	—	—
. 1							
	18th.						
	Sundries Dr. to Account of owing persons			*l.*40 12 00			
	For what was due by the following persons, for *Edward Hall's* fruit, abating them 2*s.* ℔ chest, for defect in do						
			l.	*s.*	*d.*		
. 1	Cash received		37	16	00		
. 8	*Edward Hall*, his Account for abatements		2	16	00		
.10			40	12	00		
			l.	*s.*	*d.*		
	Of *E. F.*		24	13	00		
	Of *G. H.*		15	19	00		
						40	12 —
	23rd.						
	Sundries Dr. to ship *Bonadventure*,			*l.*100 00 00			
	For ¼ of said ship sold *Joseph Miller*, master, which he has paid me for, as follows,						
			l.	*s.*	*d.*		
. 4	Ship *Bonadventure*, for his receipt for the balance of his account of freights, wages, &c. on said ship, due him		50	00	00		
. 1	Cash for the remainder		50	00	00		
						0	— —
. 5							

DUBLIN, 29th *December*, 1801.

		£.	s.	d.
10	Profit and Loss Dr. to *Lewis Lestock* of *London*, my Account - - - *l.*1 9 2			
.1	Received from him our account current of my affairs, wherein he charges me for interest of his advance, at 6 ℔ Cent. ℔ Annum, to the first of *January* next, 1*l.* 6*s.* 5*d.* *English*, at 10½ ℔ Cent. is *Irish* -	1	9	2
.5	*Lewis Lestock* of *London*, his Account Dr. to ditto, my Account			
.8	For balance due to me on the latter account, carried to his debit in the former, pursuant to his letter of 23rd instant, *l.*26 10*s.* *English*, Exchange at 10½ ℔ Cent.	29	5	7¾
	31st.			
.8	*Lewis Lestock*, *London*, his account Dr. to Profit and Loss - - - *l.*2 12 00			
.10	Sent him an account current, and charged him with interest of my advance on his affairs, at 6 ℔ Cent. ℔ Annum, to the 1st *January* - - -	2	12	—
.9	*Eben. Pike*, *Cork*, Dr. to Profit and Loss *l.*2 1 4			
10	Sent him his account current, wherein I charged him as follows:			

	l.	*s.*	*d.*
For the interest of my advance to the 1st *January*, at 6 ℔ Cent. ℔ Annum - -	0	17	10
For brokerage on my disbursements, at ½ ℔ Cent. is - -	1	3	6
	2	1	4

DUBLIN, 31st *December*, 1801.

			£.	s.	d.
.10	Profit and Loss Dr. to Cash -	£120 00 00			
. 1	Laid out these 6 Months, ☞ Book of Charges, *viz.*				
		l. s. d.			
	For Rent - - -	25 00 00			
	House Expenses - -	60 00 00			
	Charges Merchandize (not posted in any particular account) -	5 00 00			
	My Pocket Expenses - -	30 00 00			
			120	—	—
. 1	Cash Dr. to Sundries - -	£320 00 00			
	Received this Month ☞ Cash-book, - -		320	—	—
. 1	Sundries Dr. to Cash - -	£123 00 00			
	Paid this Month, ☞ Cash-book - - -		123	—	—

End of the second JOURNAL.

JOURNAL No. II.

DUBLIN, 31st December, 1801.

Profit and Loss Dr. to Cash			
Laid out these 6 Months, viz. Items of Charges:			
For Rent	£ s. d. 25 00 00		
House Expenses	60 00 00		
Charges, Merchandize (not posted in any particular account)	5 00 00		
My Pocket Expenses	30 00 00		120
Cash Dr. to Sundries		£320 00 00	
Received this Month, by Cash-book			320
Sundries Dr. to Cash		£125 00 00	
Paid this Month, by Cash-book			125

End of the second JOURNAL

L E G E R,

No. II.

[B.]

1801.

The ALPHABET to the LEGER, No. III.

A.		B.		C.	
	F°.		F°.		F°.
Ansley Arthur *m. a.*	4	Bills and Notes	4	Cash	1
Archer Abel *m. a.*	5	Bonds -	5	Claret -	2
Ansley Arthur *h. a.*	7	Bottomry -	5	Commission -	8
Archer Abel *h. a.*	8	Bewley Ben. -	9	Carleton Charles	7
Ansley Arthur *h. a.* Spanish Wool	6	Balance -	11		
Account of owing Persons	10				

D.		E.		F.	
	F°.		F°.		F°.

G.		H.		I.	
	F°.		F°.		F°.
		Hops -	2	Johnson John	10
		Hall Edward *m. a.*	4		
		Hall Edward *h. a.*	8		
		Hall Edward *h. a.* Fruit -	9		

K.		L.		M.	
	F°.		F°.		F°.
Kingston Christopher	7	Linen Cloth -	2		
		Loftus and Co. *m. a.*	3		
		Lacherre Peter *h. a.*	4		
		Lestock Lewis *m. a.*	5		
		Loftus and Co. *t. a.*	6		
		Lestock Lewis *m. a.* Wares	7		
		Lestock Lewis *h. a.*	8		
		Lacherre Peter *h. a.* Burgundy	6		

The ALPHABET to the LEGER, No. II.

N.		O.		P.	
	F°.		F°.		F°.
Nicholson Thomas	6			Pike Eben Cork	9
Notes payable	8			Pearson James, *h.* *a.* Rum	9
				Profit and Loss	9

Q.		R.		S.	
	F°.		F°.		F°.
		Ruby Richard -	8	Stock - -	1
		Runner Robert -	8	Swift and Company	3
				Ship Bonadventure	5
				Ship Providence	5
				Sugar	9

T.		V.		W.	
	F°.		F°.		F°.
		Voyage to Nantz ℔ the Dolphin -	4	Wares from Leghorn	2
		Voyage from Nantz to London ℔ the Ann and Mary	7	Warren William	3

X.		Y		Z.	
	F°.		F°.		F°.

1801		Stock Dr.		£.	s.	d.
July	1	To Sundries, for the total of my effects and debts passive - - -		424	17	2½
	7	To Balance for my neat capital -	11	3345	18	9
				3770	15	11½

1801		Cash Dr.		£.	s.	d.
July	1	To Stock remaining in my hands ☞ Leger A.	1	263	4	—
	31	To Sundries received this month ☞ Cash-book		331	16	3
Aug.	31	To Do. - - ☞ Do. -		206	—	—
Sept.	30	To Do. - - ☞ Do. -		99	2	5
Oct.	31	To Do. - - ☞ Do. -		370	12	4
Nov.	30	To Do. - - ☞ Do. -		371	1	9
Dec.	31	To Do. - - ☞ Do. -		320	—	—
				1961	16	9

1801		Contra Cr.		£.	s.	d.
July	1	By Sundries, for the total of my effects and debts active - - - -		3571	4	6½
		By Profit and Loss for my neat gain these six months - - - -	10	199	11	5
				3770	15	11½

1801		Contra Cr.		£.	s.	d.
July.	31	By Sundries, paid this month ☞ Cash-book		151	19	2
Aug.	31	By Do. - - ☞ Do. -		182	13	9¼
Sept	30	By Do. - - ☞ Do. -		204	16	3½
Oct.	31	By Do. - - ☞ Do. -		320	5	—
Nov.	30	By Do. - - ☞ Do. -		103	10	6
Dec.	31	By Do. - - ☞ Do. -		123	—	—
				1086	4	8¾
		By Balance in my hands - -		875	12	—¼
				1961	16	9

Claret

1801			Ton.	Hhd.	£.	s.	d.
		Dr.					
July	1	By Stock on hands, ℔ balance Leger A	10		1 300	—	—
		To Profit and Loss, gained hereby			10 82	—	—
			10		382	—	—

Linen Cloth

1801			Pieces				
		Dr.					
July	1	To Stock on hands, ℔ balance Leger A	40	1	60	—	—
	5	To *Thomas Nicholson*, for - -	90	6	150	—	—
	28	To *Arthur Ansley*, his account Spanish wool received in Barter - -	60	6	119	—	—
			190		329	—	—

Wares from Leghorn

1801			Chests Florence Wine	Chests Oil				
		Dr.						
July	1	To Stock for cost of - -	40	50	1	205	—	—
		To Balance for sales of - -	24	17	11	110	9	—
			74	67		315	9	—

Hops

1801			Bags					
		Dr.						
July	1	To Stock in hands, ℔ balance Leger A	10	1	178	8	10½
		To Profit and Loss, gained hereby -	—	11	31	11	1½
					210	—	—

1801		Contra	Cr. Tons.	Hhds.		£.	s.	d.
July	22	By *Loftus* and Co. sold *Anthony Armstrong* - - - -	2		6	90	—	—
Oct.	17	By Sundries, sold *Richard Pike*	3			135	—	—
Nov.	8	By *Eben. Pike*, sold *Thomas Williams*		2	9	22	—	—
		By Balance remaining on hands	4	2	11	135	—	—
			10	4		382	—	—

1801		Contra	Cr. Pieces				
Sept.	2	By *Lewis Lestock*, his account shipped for him - - -	190	8	329	—	—

1801		Contra	Cr. Chests Florence Wine	Oil				
July	1	By Stock for sales of - -	20	17	1	101	5	—
Oct.	17	By Sundries, sold *Richard Pike*	4			9	4	—
		By Balance, for cost of - -	50	50	11	205	—	—
			74	67		315	9	—

1801		Contra	Cr. Bags				
Oct.	17	By Sundries, sold *Richard Pike* -	2		42	—	—
Nov.	8	By *Eben. Pike*, sold *Thomas Williams*	3	9	63	—	—
	16	By Sundries sold *Richard Ruby* -	1		21	—	—
Dec.	1	By Sundries, sold *Benjamin Bewley* -	4		84	—	—
			10		210	—	—

				£.	s.	d.
1801	Commission	Dr.				
	To Profit and Loss, gained by this account		10	61	5	5¼

				£.	s.	d.
1801	Swift and Co.	Drs.				
July	1 To Stock, due me ℔ balance Leger A -		1	290	10	—
Aug.	10 To *Peter Lacherre*, his account Burgundy, for *John Healy's* Draft on you - -		6	46	—	—
Nov.	28 To *Eben. Pike*, for *J. Comerford's* Draft on you		9	100	—	—
				436	10	—

				£.	s.	d.
1801	William Warren	Dr.				
July	1 To Stock, due me ℔ balance Leger A -		1	72	18	4
Aug.	28 To ~~*Lewis Tolen*, his account~~ wares, for an assignment on said *Warren* - -		7	173	1	8
				246	—	—

							£.	s.	d.
1801	Loftus and Co. Paris, *M. A.*					Dr.			
		Livres	Tour.	at					
July	1 To Stock, due me ℔ balance Leger A - - - -	2024	12	*d.*	1		101	4	—
	To Profit and Loss gained by Exa.				10		4	4	4
							105	8	4

1801		Contra	l.	s.	d.	℔ C.		£.	s.	d.
Aug.	1	By *Arthur Ansley*, his Acct. Spanish wool, for my Provision - - -	390	17	1	at 2½	6	9	15	5
	6	By do. *Ansley*, his Account for my Provision on	236	0	0	at do.	7	5	18	—
Sept.	2	By *Lewis Lestock*, his Acct. for do on	422	0	0	at do.	8	10	11	—
	9	By *Lewis Lestock*, his Acct. wares for do. on -	424	0	0	at do.	7	10	12	—
	24	By *Peter Lacherre*, his Acct. Burgundy for do. on	468	0	0	at do.	6	11	14	—
	26	By *Peter Lacherre*, his Acct. for do. on - -	234	3	0	at do.	4	5	17	—
Oct.	23	By *Lewis Lestock*, his Account for do on a bill of -	100	0	0	at ½	3		10	—
Nov	23	By *Edward Hall, Cadiz*, his Account for do. on sundries	112	5	0	at 2½	8	2	16	1½
Dec.	7	By do. *h. a.* fruit, for do. on	143	16	0	at do.	9	3	11	10¾
								61	5	5¼

1801		Contra				Cr.				
Oct.	14	By *Eben. Pike*, for my Draft on you to *Thomas Bell*					9	100	—	—
		By Balance due to me - -					11	336	10	—
								436	10	—

1801		Contra				Cr.				
Sept.	29	By *Lewis Lestock* his Account, for my Receipt to you for balance of this account -					8	246	—	—

1801		Contra				Cr.				
			Livres Tour.		Ex. d.					
Oct.	28	By Bills and Notes, for your Bill on *Digby* and Co. -	2024		12½		1	105	8	4

1801		Edward Hall, Cadiz, *M A.* Dr.	Dollars.	Ex.		£.	s.	d.
July	1	To Stock, due me ℔ balance Leger A - -	525		1	105	—	—
		To Profit and Loss gained by Exch.	—		10	2	3	9
						107	3	9

1801		Arthur Ansley, Bilboa, *M. A.* Dr.	Dollars.	Ex. s.		£.	s.	d.
July	1	To Stock, due me ℔ balance Leger A - -	1475	4	1	295	—	—
Dec.	9	To *Abel Archer, Nantz*, his Account for balance hereof carried to the Credit of that account -	25	4	10	5	—	—
						300	—	—

1801		Peter Lacherre, *H. A.* Dr.			£.	s.	d.
Sept	5	To *Lewis Lestock* his Account for your Bill on him 200*l. English*, exchange at 10½ ℔ Cent.	5		221	—	—
	26	To Sundries, shipped on the *Hopeful* Galley			240	—	—
Oct.	13	To *Robert Runner*, for the balance of his Acct. lost	8		94	—	—
					555	—	—

1801		Voyage to Nantz per the Dolphin Dr.			£.	s.	d.
July	1	To Stock, for 16 hhds. tallow consigned *Abel Archer*, - - - -	1		231	—	—
		To Profit and Loss gained hereby - -	10		49	—	—
					280	—	—

1801		Bills and Notes Dr.			£.	s.	d.
July	1	To Stock, for *Thos. Trusty's*, pay^a. 1st *Aug.* for 50*l.*	1		47	10	—
		To Do. for *Luke Floyd's* pay^a. 10th *Nov.* for 40*l.*	—		38	16	—
	27	To *A. Ansley, h. a.* Sp. wool for *J. Dempsey's* Note	6		60	—	—
Oct.	2	To *L Lestock*, my Acct. for his Bill on *T. Preston*	5		177	—	—
	28	To *Loftus* and Co. my Acct. for their Bill on *Digby* and Company here 2024 livres -	3		105	8	4
		To Do. their Acct. for their Bill on *Digby, London*	6		218	15	5
Nov.	16	To Sundries, for *John Clarke's* Note payable 10th *January* for 30*l.* - - -			29	14	7
Dec.	1	To Do. for *Charles Carleton's*, pay^a. 1st *Feb.* for 50*l.*			49	10	—
		To Profit and Loss gained hereby -	10		4	4	10
					730	19	2

1801		Contra Cr.	Dollars	at d.		£.	s.	d.
Oct.	8	By Sundries, for my Bill on you Favour *Thomas Nicholson*	525	49		107	3	9

1801		Contra Cr.	Pcs. Eight	at s.				
Aug.	15	By *Lewis Lestock*, my Account for amount invoice of 10 bags *Spanish* wool, consigned him ℔ my order	1500	4	5	300	—	—

1801		Contra Cr.					
Sept.	24	By his Account Burgundy wine, for Nt. proceeds of 20 hhds. ℔ the *Eagle* - -	6	366	4	5
		By balance, due me - - -	11	188	15	7
				555	—	—

1801		Contra Cr.				
July	25	By Voyage from *Nantz* to *London*, ℔ the *Ann* and *Mary*, for Nt. proceeds of 16 hhds. tallow - - - -	7	280	—	—

1801		Contra Cr.				
Aug.	7	By *Chr. Kingston*, passed him *Mat. Mead's* Note	7	50	—	—
Sept.	26	By *Peter Lacherre* his account, passed *Charles Carleton, John Dempsey's* Note -	4	60	—	—
		By do. passed said *Carleton Luke Floyd's*	4	39	14	3
Octo.	17	By Cash, received from *L. Lestock* on *T. Preston*	1	177	—	—
Nov.	20	By do. received from *Digby* for *Loftus* and Co on them. - - -	—	105	8	4
		By do. received from do. for *Loftus* and Co. on *Digby, London* - - -	—	219	12	—
Dec.	31	By Balance for *John Clark's* Note payable 10 *January*, for 30*l.* - - -	11	29	14	7
		By do. for *Charles Carleton's* pay. 1 *Feb.* for 50*l.*	—	49	10	—
				730	19	2

1801		Bonds Dr.		£.	s.	d.
July	1	To Stock, for *Henry Harding's* dated 25th of *March* last - - -	1	500	—	—
		To Profit and Loss, gained hereby -	10	15	—	—
				315	—	—

1801		Bottomry Dr.		£.	s.	d.
July	1	To Stock, for Captain *Miller's* contract in my hands - - - -	1	207	13	4
		To Profit and Loss, gained hereby -	10	22	6	8
				230	—	—

1801		Ship Providence Dr.		£.	s.	d.
July	1	To Stock, for half cost of said ship -	1	275	—	—
		To Profit and Loss, gained hereby -	10	45	—	—
				320	—	—

1801		Ship Bonadventure Dr.		£.	s.	d.
July	1	To Stock, for cost of said vessel -	1	400	—	—
Dec.	23	To ship, for Captain *Miller's* receipt in full for freight and disbursements -	5	50	—	—
				450	—	—

1801		Lewis Lestock of London, *M. A.* Dr	English *l.*	*s.*	*d.*	Ex.		£.	s.	d.
Aug.	15	To *Arthur Ansley* my Account for amount invoice of 10 bags *Spanish* wool, consigned you by said *Ansley* of *Bilboa* ℔ my order -	275	0	0		4	300	—	—
Octo.	2	To Voyage to *London* ℔ the *Ann* and *Mary*, for Nt. proceeds of 20 pipes brandy	300	0	0	10⅝	7	331	17	6
			575	0	0			631	17	6

1801		Contra Cr.		£.	s.	d.
Octo.	1	By Cash, received for half a year's interest on said Bond - - -	1	15	—	—
		By Balance, for amount of said Bond -	11	500	—	—
				515	—	—

1801		Contra Cr.				
Octo.	6	By Sugar received from Captain *Joseph Miller* 10 tons Barbadoes sugar - -	9	230	—	—

1801		Contra Cr.				
Nov.	18	By Cash, for my half balance of freights, *&c.* from the master - - -	1	45	—	—
		By Balance for my half cost of said ship	11	275	—	—
				320	—	—

1801		Contra Cr.				
Dec.	23	By Sundries, for $\frac{1}{4}$ of said ship sold Capt. *Miller*,		100	—	—
		By Profit and Loss, for wearing, age, *&c.*	10	50	—	—
		By Balance, for my $\frac{3}{4}$ of her present value	11	300	—	—
				450	—	—

1801		Contra Cr.	English			Ex.				
July	1	By Stock, due to you ℔ Leger A - -	287	3	7	$8\frac{1}{3}$	1	311	2	$2\frac{1}{2}$
Octo.	2	By Bills and Notes, for your Bill on *Thomas Preston*	160	0	0	$10\frac{5}{8}$	4	177	—	—
Nov.	2	By *Abel Archer* his Account for *Eben Pike's* Bill on you	100	0	0	$10\frac{1}{4}$	8	110	5	—
Dec.	29	By Profit and Loss for interest on this Acct. ℔ abst.	1	6	5	$10\frac{1}{2}$	10	1	9	2
		By said *Lestock* his Acct. for balance hereof, carried to your Debit in that Account	26	10	6	$10\frac{1}{2}$	8	29	5	$7\frac{3}{4}$
		By Profit and Loss for difference on the exchange					10	2	15	$5\frac{3}{4}$
			575	0	0			631	17	6

1801		Abel Archer of Nantz, *M. A.* Dr.	Livres	Ex. d.		£.	s.	d.
Octo.	26	To *James Pearson* his Account rum for *Thomas Bell's* Bill on *Samuel Spence* - -	250	12½	9	13	—	5

1801		Arthur Ansley, Bilboa, *H. A.* Spanish Wool Dr.	Bags.				
July	2	To Cash, paid freight, duty, *&c.*	10	1	12	—	—
Aug.	1	To Sundries, ℔ sales furnished			378	17	1
					390	17	1

1801		Thomas Nicholson Dr.				
Aug.	12	To *Lewis Lestock* his Account wares, for *Richard Ruby's* Bill on you my favour	7	65	—	—
Octo.	8	To *Edward Hall, Cadiz,* my account, for my Bill on him - - -	4	85	—	—
				150	—	—

1801		Peter Lacherre, Rouen, *H. A.* Burgundy Dr.	Hhd.				
July	10	To Cash, paid freight, *&c.* of -	20	1	80	—	—
Sept.	12	To *Richard Ruby,* for discount allowed him		8	2	17	7
	24	To Sundries, ℔ sales furnished -			385	2	5
					468	—	—

1801		Loftus and Co. Paris, *T. A.* Dr.				
July	13	To Sundries, for yours on me to *Sam Lapham*			100	—	—
	22	To Claret, for *Anthony Armstrong* on *John Barre,* for 1800 livres at 12*d.* ℔		2	90	—	—
Octo.	10	To Sundries, for yours on me to *W. Warren*			200	—	—
		To Balance, due you - - - -		11	28	15	5
					418	15	5

1801		Contra Cr.	Livres	at d.		£.	s.	d.
July	1	By stock, due to you ℔ balance Leger A. - -	250	12	1	12	10	—
		To profit and loss, lost by exchange			10		10	5
						13	—	5

1801		Contra Cr.	Bags.				
		Sold					
July	8	By Cash, ~~received from~~ *Joseph Williams* ~~℔~~	2	1	77	—	—
	13	By *Loftus* and Company their account sold *Samuel Lapham* - -	2	6	80	—	10
	27	By Sundries, sold *John Dempsey* -	3		114	16	3
	28	By Linen, sold *James Delap* -	3	2	119	—	—
			10		390	17	1

1801		Contra Cr.					
July	5	By Linens, for 2000 yards amount -		2	150	—	—

1801		Contra Cr.	Hhds.				
Aug.	7	By *Swift* and Co. sold *John Healy*	2	3	46	—	—
	25	By Cash, sold *Richard Pike* -	2	1	46	—	—
	28	By *Robert Runner*, sold him -	4	8	94	—	—
	29	By Bills and Notes, sold *Thomas Devereux*	4	4	92	—	—
Sept.	12	By *Richard Ruby*, sold him	4	8	96	—	—
	21	By Sundries, sold *William Walker* -	4		94	—	—
			20		468	—	—

1801		Contra Cr.					
July	3	By Cash, for yours on *Digby* and Company		1	200	—	—
Oct.	21	By Bills and Notes, for yours on *Digby* and Co. of *London*, 200*l.* *Eng.* exchange at 10 ℔ cent. 220*l.* discount deducted is - -		4	218	15	5
					418	15	5

1801		Lewis Lestock, *H. A.* Wares Dr.	Tea Green lb	Tea Bohea lb	Sugar sing. C.	Sugar doub. C.		£.	s.	d.
July	17	To Cash, paid freight, duty, *&c.* of 2 chests and 8 puncheons qt.	200	200	32	32	1	40	—	—
Sept	9	To Sundries, ℔ sales furnished -						384	—	—
								424	—	—

1801		Charles Carleton Dr.		£.	s.	d.
July	18	To *Lewis Lestock*, his account wares, for 1 chest green tea - - -	7	60	—	—
Nov.	24	To sundries, in full - - - -		65	—	—
				125	—	—

1801		Voyage from Nantz to London, per the Ann and Mary Dr.		£.	s.	d.
July	25	To Voyage to *Nantz*, for amount invoice of 20 pipes brandy, consigned to *Lewis Lestock*	4	280	—	—
		To profit and loss, gained hereby	10	51	17	6
				331	17	6

1801		Arthur Ansley, Bilboa, *H. A.* Dr.		£.	s.	d.
Aug.	4	To Cash, repaid *Joseph Williams* -	1	2	10	—
	6	To Sundries, for leather ℔ the *Providence*		241	18	—
Dec.	9	To *Abel Archer, Nantz*, his account for balance hereof carried to the credit of that account	8	131	11	6¾
				375	19	6¾

1801		Christopher Kingston Dr.	£.	s.	d.
Aug.	7	To Sundries, in full - - -	229	16	6

1801		Contra Cr.	Tea Green lb	Tea Bohea lb	Sugar. sing. C.	Sugar. doub. C.		£.	s.	d.
July	18	By *Charles Carleton*, sold him -	200				7	60	—	—
Aug.	12	By Sundries, sold *Richard Ruby* -			5	5		115	—	—
	25	By Cash, sold *R. Pike*		200	5	5	1	50	—	—
	29	By *William Warren*, sold *T. Devereaux, Wexford*			8	8	3	80	—	—
Sept.	7	By sugar, taken to my own account -			14	14	9	119	—	—
			200	200	32	32		424	—	—

1801		Contra Cr.				
Aug.	18	By Cash, received in full - -		60	—	—
Nov.	23	By *Edward Hall, Cadiz*, his Account for leather, amount - - - -	8	65	—	—
				125	—	—

1801		Contra Cr.				
Oct.	2	By *Lewis Lestock* of *London*, my account for Nt. proceeds 20 pipes brandy -	5	331	17	6

1801		Contra Cr.				
Aug.	1	By his acct. Sp. wool, for Nt. proceeds 10 bags	6	369	1	8
	7	By *Christopher Kingston*, for discount allowed by said *Kingston* on goods bought for your account, and shipped in the *Providence*	1	6	17	10¾
				375	19	6¾

1801		Contra Cr.				
Aug.	6	By *Arthur Ansley*, his account, for sundries	1	229	16	6

				£.	s.	d.
1801		**Notes payable** Dr.				
Sept.	21	To *Peter Lacherre*, his account Burgundy for my Note received from *William Walker* -	6	88	—	—
1801		**Abel Archer, Nantz, *H. A.*** Dr.				
Nov.	2	To *Lewis Lestock* ~~his Account~~ my acct for *Eben. Pike's* Bill on him 100*l. Eng.* at $10\frac{1}{4}$ -	8	110	5	—
		To balance due you - -	10	26	6	$6\frac{3}{4}$
				136	11	$6\frac{3}{4}$
1801		**Robert Runner** Dr.				
Aug	28	To Burgundy Acct. *Peter Lacherre* for 4 hhds.	6	94	—	—
1801		**Edward Hall, Cadiz, *H. A.*** Dr.				
Nov.	10	To his account of fruit, bartered for beef	9	21	—	—
	13	To Sugar, bartered for do. - -	9	22	15	—
	28	To Sundries, for leather ℔ the *Providence*		71	6	$1\frac{1}{2}$
Dec.	18	To Sundries, abated for damaged fruit -		2	16	—
	31	To Balance, due you - -	11	133	6	$11\frac{3}{4}$
				251	4	$1\frac{1}{4}$
1801		**Lewis Lestock of London, *H. A.*** Dr.				
Aug.	21	To Notes payable, ℔ my Note to *Wm. Walker* for 50 pieces linen - -	8	88	—	—
Sept.	2	To Sundries, for amount invoice of linen, ℔ the *Whale* of *Cork* - -		344	11	10
	18	To Cash, for an abatement to *Richard Ruby*, on tea sold him on your account -	1		16	8
	29	To Sundries, for *Wm. Warren's* Bill on *Digby* and Co. 325*l.* exchange at $10\frac{3}{8}$ ℔ cent.		248	6	$10\frac{1}{2}$
Oct.	23	To Sundries, for your bill on *Richard Ruby* protested for non-payment - -		100	15	—
Dec.	29	To said *Lestock* my account for balance thereof brought to your Debit in this account 26*l.* 10*s.* exchange at $10\frac{1}{4}$ ℔ Cent. -	5	29	5	$7\frac{3}{4}$
		To Profit and Loss, for interest on this account, ℔ abstract - -	2	2	12	—
				814	7	2
1801		**Richard Ruby** Dr.				
Sept.	12	To *Peter Lacherre* his account Burgundy 4 hhds.	6	96	—	—

1801		Contra Cr.		£.	s.	d.
Aug.	21	By *Lewis Lestock, London,* his Account, passed *William Walker,* my Note for -	8	88	—	—
1801		Contra Cr.				
Dec.	9	By Sundries, for balance due by me to *Arthur Ansley, Bilboa,* brought to your Credit herein, pursuant to his letter of 19th ult. -		136	11	6¾
1801		Contra Cr.				
Oct.	10	By *Peter Lacherre,* his Account for the loss of his debt - - - -	4	94	—	—
1801		Contra Cr.				
Dec.	7	By his Acct. Fruit for Neat proceeds of 70 chests oranges and 30 do. lemons -	9	101	4	1¼
	12	By Cash, received from *Adam Bray,* master of the *Fortune* - - -	1	150	—	—
				251	4	1¼
1801		Contra Cr.				
Sept.	5	By *Peter Lacherre,* his Account, for his Draft on you 200*l.* exchange at 10½ ℔ Cent.	4	221	—	—
	9	By said *Lestock,* his Account wares, for Neat proceeds of sundries ℔ the *Whale* of *Cork*	5	368	8	—
		By Balance due to me - - -	11	224	19	2¼
				814	7	2¼
1801		Contra Cr.				
Sept.	12	By Sundries, received in full - -		96	—	—

1801		Sugar Dr.	Barbadoes. Hhd.	Refined single C.	Refined doub. C.		£.	s.	d.
Sept.	7	To Wares, *Lewis Lestock's* for - - -		14	14	7	119	—	—
Oct.	6	To Bottomry, for -	20			5	230	—	—
		To Balance, for sales of	29½	2	4	11	77	16	—
			49½	16	18		426	16	—

1801		Eben. Pike, Cork, *H. A.* Dr.				
Sept.	16	To Cash, for your's on me to *John Dawson*	3	50	—	—
Oct.	14	To *Swift* and Co. for do. to *Thomas Bell*	1	100	—	—
Nov.	8	To Sundries, for do. to *Thomas Williams*		85	—	—
		To Profit and Loss, for interest on this Account	10		17	10
		To do. for brokerage thereon ℔ abstract	—	1	3	6
				237	1	4

1801		James Pearson, Barbs. *H. A.* Rum Dr.	Gallons.				
Oct.	5	To Cash, paid freight, duty, &c. of	2200	1	220	—	—
	17	To Balance for sales of - -	218	11	43	12	—
			2418		263	12	—

1801		Edward Hall, Cadiz, *H. A.* Fruit Dr.	Chests Oran.	Chests Lem.				
Nov.	5	To Cash, paid freight, duty, &c, of	70	30	1	36	—	—
Dec.	7	To Sundries, ℔ sales furnished	—	—		107	16	—
						143	16	—

1801		Benjamin Bewley Dr.				
Dec	1	To Sundries - - - -		63	2	—

1801		Contra Cr.	Barbadoes.	Refined sin. doub.			£.	s.	d.
			C.	C.	C.				
Oct.	17	By Sundries, sold *Richard Pike*	9½	12	4		38	5	—
Nov.	13	By *Edward Hall*, his Account, bartered with *C. Kingston*,	9½	2		8	22	15	—
Dec.	1	By *Benjamin Bewley*, sold him	10½			9	16	16	—
		By Balance, for cost	20	14	14	11	349	—	—
			49½	16	18		426	16	—

1801		Contra Cr.				
Oct.	17	By Cash, for your's on *Thomas Preston* -	1	123	—	—
Nov.	28	By *Swift* and Co. for *James Comerford*, on said *Swift* and Company - - -	3	100	—	—
		By Balance due to me - - -	11	14	1	4
				237	1	4

1801		Contra Cr.	Gallons.				
Oct.	26	By Sundries, sold *Thomas Bell* -	110		22	—	—
Dec.	1	By do. sold *Benjamin Bewley* -	108		21	12	—
		By Balance for charges on - -	2200	11	220	—	—
			2418		263	12	—

1801		Contra Cr.	Chests Oran.	Lem.				
Nov.	10	By *Edward Hall*, his Account bartered with *Charlss Carleton* - -	10	5	8	21	—	—
	16	By Snndries, sold *Richard Ruby*	5	2		9	16	—
Dec.	1	By do. sold *Benjamin Bewley* -	2	2		5	14	—
	4	By Sundries, sold them on time	52	22	10	107	6	—
			70	30		143	16	—

1801		Contra Cr.				
Dec.	1	By Balance due me - - -	11	63	2	—

1801		Account of owing Persons Dr.				£.	s.	d.
Dec.	4	To *Edward Hall*, *Cadiz*, his Account fruit, sold the following:			9			
			Chests Orang.	Chests Lem.				
		A. B. at 29*s.* ℔ chest - -	15	7		31	18	—
		C. D. at do. - - -	16	8		34	16	—
		E. F. at do. - - -	12	5		24	13	—
		G. H. at do. - - -	9	2		15	19	—
			52	22		107	6	—

1801		John Johnston Dr.					
Dec.	17	To Cash, in full - - - - - -	1	2	—	—

1801		Profit and Loss Dr.					
Dec.	29	To *Lewis Lestock*, my account for interest thereon	5	1	9	2
		To do. lost by exchange - - -	—	2	15	5¾
		To Cash, laid out for house expenses these 6 months past - - - - - -	1	120	—	—
		To Ship *Bonadventure*, lost thereby -	5	50	—	—
		To *Abel Archer*, my Account, lost by Exchange	6		10	5
		To Stock, for neat gain - - -	1	199	11	5
				374	6	5¾

1801		Contra Cr.		£.	s.	d.
Dec.	14	By Cash, received from *A. B.* and *C. D.*	1	66	14	—
	18	By Sundries, from *E. F.* and *G. H.* -		40	12	—
				107	6	—

1801		Contra Cr.				
Dec.	7	By *Edward Hall*, his Account fruit, for cellarage	9	2	—	—

1801		Contra Cr.				
Nov.	24	By *Charles Carleton*, for discount - -	6		19	6
		By Claret, gained thereby - - -	2	82	—	—
		By Hops, gained thereby - -	2	31	11	1½
		By Commission, gained thereby - -	2	61	5	5¼
		By *Loftus* and Co. my Account, gained by Ex^a.	3	4	4	4
		By *Edward Hall*, my Account, gained by do.	4	2	3	9
		By Voy. to *Nantz*, ℔ the *Do'phin*, gained thereby	4	49	—	—
		By Bills and Notes, gained thereby - -	4	4	4	10
		By Bonds, gained thereby - - -	4	15	—	—
		By Bottomry, gained thereby - -	4	22	6	8
		By Ship *Providence*, gained thereby -	4	45	—	—
		By Voyage to *London*, ℔ *Ann* and *Mary*, gained thereby - - - -	7	51	17	6
		By *Lewis Lestock*, his Account, for interest on that account - - - -	8	2	12	—
		By *Eben. Pike*, for do. - - -	9	2	[illegible]	4
				374	6	5¾

1801	Balance Dr.		£.	s.	d.
	To Cash remaining in my hands -	1	875	12	0½
	To Claret, remaining unsold 4 tuns 2 hhds.	2	135	—	—
	To Wares from *Leghorn*, for costs of 50 chests of wine, 50 do. oil, - - - -	2	205	—	—
	To *Swift* and Company, for balance due to me	3	336	10	—
	To *Peter Lacherre*, his Account for balance due to me - - - - -	3	188	15	7
	To Bills and Notes, for *John Clark's* Note to *Richard Ruby* - - - -	4	29	14	7
	——————— *Charles Carleton*, to *Benjamin Bewley* - - - -	—	49	10	—
	To Bonds, for *Henry Harding's* Bond -	5	500	—	—
	To Ship *Providence*, for my half of said ship	5	275	—	—
	To Ship *Bonadventure*, for my ¾ of said ship	5	300	—	—
	To *Lewis Lestock*, his account for balance due me	8	224	19	2
	To Sugar, for cost of sundries - -	9	349	—	—
	To *Eben. Pike*, for balance due to me -	9	14	1	4
	To *James Pearson* his account rum, for the Dr. side - - - -	9	220	—	—
	To *Benjamin Bewley*, for balance due to me	9	63	2	—
			3766	4	8½

1801	Contra	Cr.	£.	s.	d.
	By Wares from *Leghorn*, for sales of 24 chests of wine and 17 do. oil - - -	2	110	9	—
	By *Loftus* and Company their Account, for balance due to them - - -	6	28	15	5
	By *Abel Archer* his Account for balance due to him - - - - - - - -	8	26	6	6¾
	By *Edward Hall, Cadiz,* his Account for balance due to him - - - -	8	133	6	11¾
	By Sugar, for Sales of 29½ cwt. Barbadoes, 2 cwt. single, and 4 cwt. double refined	9	77	16	—
	By *James Pearson* his Account rum, for sales of 218 gallons - - - -	9	43	12	—
			420	5	11½
	By Stock for my neat capital - -		3345	18	9
			3766	4	8½

END

OF THE

SECOND SET.

WASTE-BOOK.

No. III.

DUBLIN, 1st *January*, 1802.

INVENTORY of the Effects and Debts active and passive of me *A. B.* taken this Day, *viz.*	*l.*	*s.*	*d.*	£.	*s.*	*d.*
I Have in ready money, as ℔ balance Leger B. - -	875	12	0¼			
Received this day from my father as a gift	2000	0	0			
4 Tun 2 hhds. Claret, amount -	135	0	0			
50 chests wine, 50 do. oil, on the Dr. side of Wares from *Leghorn* -	205	0	0			
10 Ton *Barbadoes* sugar, 14 C. single refined, 14 C. double do. on the Dr side of sugar - -	349	0	0			
Charles Carleton's Note for 50*l.* payable 1st. *Feb.* disconnted at 6 ℔ cent.	49	10	0			
John Clarke's do. for 30*l.* payable 10th inst. discounted at do. -	29	14	7			
Henry Harding's bond to me 25th Sept.	500	0	0			
Ship *Bonadventure*, for my ¾ -	300	0	0			
Ship *Providence*, for my ½ -	275	0	0			
Swift and Co. for balance due to me	336	10	0			
Lewis Lestock his Acct. for balance due to me	224	19	2¼			
Peter Lacherre, Rouen, his Account for balance due at me - -	188	15	7			
Eben. Pike, Cork, for balance due to me	14	1	4			
James Pearson, Barbadoes, his Account rum for the Dr. side of do. Acct. 2200 gallons	220	0	0			
Benjamin Bewley, for balance due to me	63	2	0			
				5766	4	8½

DUBLIN, 1st *January*, 1802.

	l.	s.	d.	£.	s.	d.
I owe, as follows,						
To *Abel Archer, Nantz*, his Account for balance due to him ℔ Leger B	26	6	6¾			
To *Loftus* and Co. *Paris*, their Account for balance due to them -	28	15	5			
To *Edward Hall, Cadiz*, his Account for balance due to him -	133	6	11¾			
To Wares from *Leghorn*, for the total of the sales of the Cr. side, which is 24 chests of *Florence* wine, 17 do oil.	110	9	0			
To Sugars for the total of the sales of the Cr. side, which is 29½ Cwt. *Barbadoes*, 2 Cwt. single refined, and 4 Cwt. double do.	77	16	0			
To *James Pearson*, his Account rum, for the total of the Cr. side, which is 218 gallons - - -	43	12	0			
				420	5	11½

2nd.

Having agreed with *Benjamin Bewley*, to trade together ⅓ for his account, and ⅔ for mine, the affairs to be under his management and care; he has bought for our account, a cargo of oranges, lemons and olives, just arrived from *Cadiz*, the whole cost and charges of which, ℔ his account, is 114*l.* of which my ⅔ is - - 76 — —

4th.

In pursuance of a mutual agreement between *Loftus* and Company of *Paris* and me, to carry on an account of exchange in Company, with equal gain and loss; I have remitted to said Company *William Warren's* Bill of 2500 liv. Tournois, on *Peter Lamotte*, payable at 3 days sight, to their order, value paid to said *Warren*, at 12*d.* ℔ livre 125 — —

DUBLIN, 5th *January*, 1802.

	£.	s.	d.
Delivered to *Benjamin Bewley*, to sell $\frac{1}{3}$ for his Account and $\frac{2}{3}$ for mine, the remainder of wares from *Leghorn, viz.*			
26 Chests Florence wine at 38*s.* ℔ - 49 l. 8 s. 0 d.			
33 Do. Florence oil at 48*s.* - 79 l. 4 s. 0 d.	128	12	—
7th.			
Thomas Preston and I enter into Partnership, our concerns to be equal, and the affairs to be managed by me: We have put in as follows, *viz.*			
I take to the Account of do. and me the remainder of my Claret, *viz.* 4 tuns 2 hhds. at 32*l.* ℔ tun. -	144	—	—
Said *Preston* put in as much at the same rate 144 l. 0 s. 0 d.			
10th.			
Received from *Benjamin Bewley*, invoice of 65 tubs butter, shipped by him on the *William* and *Mary*, *Thomas Tobin*, master, for *Rouen*, $\frac{1}{3}$ on his Acconnt and $\frac{2}{3}$ on mine, amounting to 105*l.* my $\frac{2}{3}$ thereof is 70*l.*			
For which delivered said *Bewley*			
John Clarke's Note, my favour due this day 30 l. 0 s. 0 d.			
My Receipt to him in full for balance due to me on his account } 29 l. 19 s. 4 d.			
Cash, paid the remainder - 10 l. 0 s. 8 d.	70	—	—
11th			
Paid *Anthony Arthur* for my $\frac{1}{4}$ of 10,000*l.* being the Stock in Company with said *Arthur, Ben. Butler, Constantine Cooper* and me, each $\frac{1}{4}$ as ℔ articles of partnership	2500	—	—

DUBLIN, 12th *January*, 1802.

Tromas Preston has put in Company with me, as follows, *viz.*

I have put in my sugar which remained, *viz.*

	l.	*s.*	*d.*
17 Hhds. Barbadoes sugar Nt. 170½ C. at 24*s.* ℔ - -	204	12	0
12 C. single refined loaf do. at 3*l.* 12*s.* ℔ - -	43	4	0
10C. double refined do. at 5*l.* 5*s.*	52	10	0
	306	6	0
Said *Preston* puts in 5 puncheons double refined sugar Nt. 40C. at 5*l.* 3*s.* ℔	210	0	0
	510	6	0

	l.	*s.*	*d.*
Of which each Partner's share being	255	3	0
Said *Preston* makes up his share in ready money -	45	3	0

makes 300 6 —

14th.

Thomas Preston delivers me, to sell for his account and mine, each ½ 12 bags, hops Nt. 42C. at 5*l.* ℔ C, which amounts to 210*l.* of which my ½ is - - 105 — —

17th.

Received from *Richard Pike*, for 1 tun claret, sold him, account *Thomas Preston* and me, at - - 40 — —

18th.

Accepted to make good in account to *Swift* and Company, the Draft of *Benjamin Bewley*, their favour, for my ⅔ of 240*l*, cost and charges 200 pieces linen cloth, bought and shipped by said *Bewley* for *London*, for his account and mine - - - - 160 — —

DUBLIN, 23rd *January*, 1802.

	l. s. d.	£. s. d.
Shipped in the *Ann* and *Mary*, *Ambrose Sutton* master, for *Rochelle*, to the address of *James White*, for Account of *Thomas Preston* and me, each ½		
10 Hhds. tallow Nt. 5 ton, bought from *William Ford* for ready money, at 28*l.* ℔ ton -	140 00 00	
Paid duty and other charges here	8 00 00	
My Commission at 2½ ℔ Cent. is	3 14 00	
		151 14 —
	l. s. d.	
Thomas Preston's ½ is -	75 17 00	
My ½ is - -	75 17 00	
	151 14 00	
26th.		
Sold to *Richard Ruby*, at 3 months, for account Company 2, *viz.*		
	l. s. d.	
1 Hhd. Barbadoes sugar Nt. 2 C. 3 qrs. at 23*s.* ℔ - -	13 13 00	
1 Puncheon double refined sugar Nt. 8 C. at 6*l.* ℔ C. -	48 00 00	
4 C. single refined do. at 4*l.* ℔ -	16 00 00	
		77 13 —
27th		
Received from *Augustine Clark*, for *John Morreau* of *Paris's* Bill on him 6th instant, at usance remitted me by *Loftus* and Company on our account of exchange in Company, 3140 livres Tournois, Exchange at 12½ ℔		200 — —
28th.		
Received from sundries this month ℔ Cash book		985 3 —
Paid sundries this month ℔ Cash book -		2783 — 8
1st *February*.		
Received from *Ben. Bewley*, for my ⅔ Nt. proceeds of oranges, lemons and olives, in Company with said *Bewley*, amounting ℔ sales to 126*l.* my ⅔ thereof -		84 — —

DUBLIN, 6th *February*, 1802.

				£.	s.	d.
Taken to the account Company 2, the remainder *James Pearson's* rum, *viz.*						
18 Puncheons containing 1982 gallons, at 3*s.* 6*d.* ℔ gallon - - - -				346	17	—
	l.	*s.*	*d.*			
Thomas Preston's half is -	173	8	6			
My half - -	173	8	6			
	346	17	00			
Closed *James Pearson's* account rum, and sent him an account sales, *viz.*						
	l.	*s.*	*d.*			
Total of sales being -	390	9	00			
Charges (already posted) are -	220	00	00			
	170	9	00			
	l.	*s.*	*d.*			
My commission on the total sales at 2½ ℔ Cent. - -	9	15	2			
After charges (not posted till now)	2	13	10			
	12	9	00			
Neat proceeds is - -	158	00	00	170	9	—
In return for the neat proceeds, I have shipped in the *Fortune* of Bristol, *Adam Bray* master, for Barbadoes, to the address and risk of said *Pearson*, 170 barrels beef (just bought)						
	l.	*s.*	*d.*			
Paid for them and charges -	154	3	00			
My commission at 2½ ℔ Cent. is	3	17	00			
	158	00	00			

DUBLIN, 7th *February*, 1802.

	l.	s.	d.	£.	s.	d.
Shipped in the *Ann* and *Mary*, *Ambrose Sutton* master, for *Nantz*, to the address of *Abel Archer* there, to sell for Account Co. 2.						
100 Tubs butter, put in by *Thomas Preston* - -	130	00	00			
2000lb Tanned leather just bought of *Charles Carleton*, for his Note of	50	00	00			
Paid duty and other charges at shipping	5	00	00			
				185	—	—
Thomas Preston's half is -	92	10	00			
My half is - -	92	10	00			
	185	00	00			
7th.						
Sold *David Denham*, for Account Co. 2. *viz.*						
2 Bags Hops Nt. 7C. at 6l. ℔						
For which rece ved his Draft on *Thomas Preston*, who has accepted it, to make good in account -				42	—	—
9th.						
Ben Bewley has furnished me with an Acct. sales of our Florence wine and oil, the Nt. proceeds amounting to *l.* 121 for my $\frac{2}{3}$ whereof he has given me credit in account being				94	—	—
11th.						
Shipped on board the *Hopeful* Galley, *George Quarrel* master, for *Cadiz*, the following, addressed *Edward Hall* for account Co. 2. *viz.*						
210 C. Hides bought for ready money	182	4	6			
Paid duty and fees, &c. - -	17	15	6			
My commission at 2½ ℔ Cent.	5	00	00			
				205	—	—
Received from *Thomas Preston*, for his half - -	102	10	00			
My half - -	102	10	00			
	205	00	00			

DUBLIN, 14th *February*, 1802.

	£.	s.	d.
Received ℔ the *Mermaid*, *Richard Rich* master, from *London*, 2 chests Green tea and 3 do. Bohea, each weighing Nt. 200 ℔ consigned to me by *Lewis Lestock*, to sell for his account, *Abel Archer* of *Nantz*, and mine, each ⅓, in pursuance of an agreement made to trade in Partnership, and each for account for the rest, as occasion shall require.			
The cost and charges amounting ℔ invoice to *l.*252 *Eng.* my ⅓ is *l.*84 Exc. at 10 ℔ Cent. -	92	8	—
15th.			
Paid duty, freight, *&c.* on the aforesaid tea -	60	—	—
18th.			
Sold *Mathew Morden*, for Account Co. 2, *viz.*			

	l.	*s.*	*d.*
2 Tun Claret *l.*40 ℔ tun	80	00	00
3 Bags Hops Nt. 10½C. at *l.*6 ℔ C.	63	00	00
1 Hhd. Barbadoes sugar Nt. 10C. 1qr. at 28*s.* ℔ - -	14	7	00
1 Puncheon double refined do. Nt. 8C. at *l.*6 ℔ - -	48	00	00
			£. 205 7 —
Received in payment			
Said *Morden's* Bill on *Thomas Preston*, half of which he has accepted in account - -	102	13	6
Cash, for the remainder -	102	13	6
	205	7	0

DUBLIN, 21st *February*, 1802.

				£.	s.	d.
Bought of *Edward Harvey* for Account Co. 2, *viz.*						
	l.	*s.*	*d.*			
200 Barrels beef, at 17*s.* 6*d.* ℔	175	0	0			
In payment I have given him in ready money - - -	73	8	8			
My Bill on *Eben. Pike* of *Cork*, for -	14	1	4			
Do. *T. Preston*, for his half -	87	10	0			
	175	0	0			
Shipped said beef in the *Rover*, *Thomas Trusty* master, for *Rouen*, to the address of *Peter Lacherre* there, to sell for account said Company						
	l.	*s.*	*d.*			
The first cost of the beef is -	175	0	0			
Paid duty and other charges -	12	0	0			
My Commission at 2½ ℔ Cent. -	4	13	6			
				191	13	6
	l.	*s.*	*d.*			
Said *Preston's* half is - -	95	16	9			
My half is - -	95	16	9			
	191	13	6			
25th.						
Remitted *Loftus* and Company of *Paris*, on our account of Exchange in Company, *John Connor's* draft on *Peter Lamotte* to said *Loftus* and Company, for 2000 livres Tournois, Exa. at 12¼*d.* ℔ livre - - - - - -	*l.* 102	1	8			
For which delivered said *Connor*						
	l.	*s.*	*d.*			
1 Chest Green tea, Account Co. 4, Nt. 200 ℔ at 7*s.* ℔ ℔ - -	70	0	0			
Cash, paid him for balance -	32	1	8			
				102	1	8

DUBLIN, 27th *February*, 1802.

				£.	s.	d.
Sold *Anthony Armstrong*, for Account Co. 2, *viz.*						
	l.	*s.*	*d.*			
2 Tun Claret at 41*l.* ℔ tun -	82	0	0			
4 Bags hops Nt. 14C. at 6*l.* ℔ -	84	0	0			
2 Puncheons rum containing 222 gallons at 4*s.* ℔ - -	44	8	0			
1 Puncheon single refined sugar - Nt. 8C. at 4*l.* 4*s.* ℔ -	33	12	0			
2 Hhds. Barbadoes do. Nt. 20C. at at 28*s.* ℔ C. - -	28	0	0			
	272	0	0			
In payment he has delivered me 170 score of linen cloth at 32*s.* ℔ score— which linen I have shipped on board the *Mermaid*, *Richard Rich* master, for *London*, to the address of *Lewis Lestock* there, to sell for account Co. 4.						
	l.	*s.*	*d.*			
The first cost of the linen cloth is	272	0	0			
Paid charges till on board -	4	8	9½			
My commission at 2½ ℔ Cent -	6	18	2½	283	7	—
	l.	*s.*	*d.*			
Lewis Lestock's ⅓ is - -	94	9	0			
Abel Archer's ⅓ is - -	94	9	0			
My ⅓ is - - -	94	9	0			
	283	7	0			
28th.						
Received from *Ben. Bewley* sales of 65 tubs Butter shipped by him the 10th ult. on board the *William* and *Mary*, captain *Tobin*, for *Rouen*, neat proceeds amounting to 2280 livres, at 12*d.* ℔ livre 114*l.* my ⅔ thereof				76	—	—
Received from sundries this month ℔ Cash-book				186	13	6
Paid sundries this month ℔ Cash-book -				441	5	11½

DUBLIN, 2nd *March*, 1802.

	£	s.	d.
Received from *Swift* and Company, *Lewis Lestock* of *London's* Draft on me their favour 25th ulto. at sight, value in Account with them 155*l.* 2*s.* being said *Lestock's* reimburse for the following:			
l. *s.* *d.*			
Loftus and Co. of *Paris*, on him for our account of Exchange, in Co. favour *Adair* and *Jackson*, at sight, for 1000 Δ at 33*d.* ℔ crown 137*l.* 10*s.* *Eng.* Exchange at 10 ℔ Cent. — 151 5 0			
Cost of 205*l.* insured ℔ the Royal Exchange Assurance Company, on goods ℔ the *Hopeful* Galley for *Cadiz*, account Company 2, being 3*l.* 10*s.* *Eng.* exchange at do. — 3 17 0			
	155	2	—
4th			
Received from *William Ford*, for my Bill on *Loftus* and Company, for our account of exchange in Co. to said *Ford* at usance 3552 livres Tournois Exchange at 12½*d.* ℔ livre - - - - -	185	—	—
5th.			
Received from *Ben. Bewley* sales of our 200 pieces linen cloth, shipped by do. 19th *Jan.* last, for *London*, and an invoice of spice, received by him, in return of Nt. proceeds; the amount being 270*l.* *Irish*, of which my ⅔ is	180	—	—
7th.			
Received from *William Warren*, for *James White* of *Rochelle's* Bill on him at sight, being for Nt. proceeds of 10 hhds. tallow, ℔ the *Ann* and *Mary*, account Co. 2, amounting ℔ sales to 170*l.* *viz.*			
l. *s.* *d.*			
Paid *Thomas Preston* his half - 85 0 0			
My half - - 85 0 0	170	—	—

DUBLIN, 10th *March*, 1802.

	l.	s.	d.	£.	s.	d.
Bought of *Willam Ford*, for my own account, 6 hhds. tallow Nt. 3 ton, at 28*l.* ℔ - -				84	—	—
Paid him in part - -	14	0	0			
1 Chest Bohea tea, delivered him Nt. 200℔ belonging to Company 4, at 7 ℔ - -	70	0	0			
	84	0	0			

12th.

Received from *Ben. Bewley*, in full for my ⅔ Nt. proceeds of such goods on our account, as he has already furnished the sales of - - - - -				170	—	—

15th.

Received from *Edward Hall* of *Cadiz*, invoice of wares shipped by him on board the *St. Jago*, of said place, *Diego Perez* master, for *London*, and consigned to *Lewis Lestock* there, (according to my orders) to sell for account Co. 2, the cost and charges amounting to 1000 dollars at 4*s.* ℔ dollar - - - - -				200	—	—
Thomas Preston's half is -	100	0	0			
My half is - -	100	0	0			
	200	0	0			

18th.

Sold *Ben. Bewley*, at 3 months, for account Company 2, *viz.*						
2 Hhds. Claret at 11*l.* ℔ -	22	0	0			
1 Bag hops Nt. 3½ C. at 6*l.* ℔ -	21	0	0			
1 Puncheon rum containing 110 gallons, 4*s.* ℔ - -	22	0	0			
				65	—	—

20th.

Received from *Abel Archer* of *Nantz*, sales of 100 tubs butter and 200℔ tanned leather, ℔ the *Ann* and *Mary*, Account Co. 2, Nt. proceeds amounting to 4000 livres, at 12*d.* ℔ livre - - - -				200	—	—
Thomas Preston's half -	100	0	0			
My half - - -	100	0	0			
	200	0	0			

DUBLIN, 23rd *March*, 1802.

	£.	s.	d.
Remitted *Loftus* and Company of *Paris*, on our account of exchange in Company, *Swift* and Company's Bill on said *Loftus* and Co. my favour, at usa. for 4000 livres Tournois, value in account with said *Swift* and Company at 12½*d.* ℔ livre - - - -	204	3	4
26th.			
Received from *Henry Harding*, in full for principal and half year's interest on his bond, which I have delivered up	515	—	—
28th			
Received from *Abel Archer* of *Nantz*, invoice of 20 pipes of brandy, shipped by him on board the *Ann* and *Mary*, captain *Ambrose Sutton*, for *London*, to the address of *Lewis Lestock*, for account and risk of Co. 4, amounting to 5760 livres Tournois, my ⅓ thereof 1920 livres, Exchange 12¼*d.* ℔ livre - - -	98	—	—
30th			
Shipped on board the *Bonadventure*, *Joseph Miller* master, for *Nantz*, to the address of *Abel Archer*, of said place, to sell for Account Co. 4, *viz.*			
8 Hhds. tallow Nt. 4 ton bought this day from *W Ford* for ready money, at 27*l* 10*s.* ℔ - — *l.* 110 0 0			
6 Hhds do. Nt. 3 ton bought 10 curt. for my account - - — *l.* 84 0 0			
Paid duty, and other charges at shipping - - - — *l.* 12 0 0			
My Commission at 2½ ℔ Cent. is - — *l.* 5 3 0	211	3	—
l. s. d.			
Said *Archer's* ⅓ is - - - 70 7 8			
Lewis Lestock's ⅓ is - - 70 7 8			
My ⅓ is - - - 70 7 8			
211 3 0			
31st.			
Received from Sundries this month ℔ Cash-book -	1040	—	—
Paid Sundries this month, ℔ Cash-book -	221	—	—

DUBLIN, 2nd *April*, 1802.

	l.	s.	d.	£.	s.	d.
Sold *John Johnson*, Acct. Co. 4.						
1 Chest Green tea, Nt. 200℔ at 7*s.* ℘	70	0	0			
1 do. Bohea, Nt. 200℔ at 7*s.* 3*d.* ℘ -	72	10	0			
				142	10	—
For which received from said *Johnson* -						
His Note payable 1st *May* -	50	0	0			
Do. - 1st *June* -	50	0	0			
Do. - 1st *July* -	42	10	0			
	142	10	0			
4th.						
Received from *Abel Archer* of *Nantz*, invoice of 30 bales paper, and 10 tun Anjou White wine, shipped by him on the *Catharine* of *Dublin*, captain *William Butler*, for Account Co. 2, amounting to 4000 livres Tournois, at 12*d.* ℘ livre - - - -				200	—	—
Thomas Preston's half -	100	0	0			
My half - - -	100	0	0			
	200	0	0			
Paid duty and freight, *&c.* on 30 bales paper, and 10 tun Anjou White wine, received ℘ the *Catherine* from *Nantz*, Acct. Co. 2. - -				200	—	—
7th.						
Received from *Peter Lacherre* of *Rouen*, sales of 200 barrels beef, ℘ the *Rover* Galley, captain *Trusty*, Acct. Co. 2. Nt. proceeds amounting to 4400 livres Tournois, Exchange at 12*d.* ℘ - - -				220	—	—
Thomas Preston's half is -	110	0	0			
My half is - -	110	0	0			
	220	0	0			
Received from *Peter Lacherre* of *Rouen*, invoice of 20 hhds. Burgundy wine, shipped by him on the *Rover* Galley, captain *Trusty*, Account Co. 2, amounting to 5000 livres Tournois, Exchange at 12*d.* ℘ livre - -				250	—	—
Thomas Preston's half is -	125	0	0			
My half - - -	125	0	0			
	250	0	0			
Paid duty and freight on the above wine -				85	—	—

DUBLIN, 10th *April*, 1802.

				£.	s.	d.
Received from *Ben. Bewley*, sales of our spice, received the 15th ult. from *London*, the neat proceeds amounting to 300*l.* of which my $\frac{2}{3}$ is - - -				200	—	—
	l.	*s.*	*d.*			
Received in part - -	100	0	0			
The remainder payable on demand -	100	0	0			
	200	0	0			

13th.

Sold *Christopher Kingston*, for account Co. 4 *viz.*						
1 Chest Bohea tea, Nt. 200℔ at 7*s.* 6*d.* ℔ ℔ -				75	—	—
	l.	*s.*	*d.*			
Received in payment said *Kingston's* draft on *Digby* and Co. payable 1st *May* for	70	0	0			
Cash for balance	5	0	0			
	75	0	0			

14th.

Closed the account tea, in Co. 4, and sent each partner an account sales, *viz.*						
			l. *s.* *d.*			
The total of the sales being -			377 10 0			
	l.	*s.*	*d.*			
The charges (already posted) are - -	60	0	0			
My Commission, at $2\frac{1}{2}$ ℔ Cent. is - - -	8	18	9			
After charges (not posted till now) - -	0	11	3			
			69 10 0			
The neat proceeds is - -			308 0 0			
			l. *s.* *d.*			
Commission and charges (not posted) -			9 10 0			
Lewis Lestock, London, his $\frac{1}{3}$ Nt. proceeds)			96 0 0			
Abel Archer, Nantz, his $\frac{1}{3}$ - -			96 0 0			
	l.	*s.*	*d.*			
My $\frac{1}{3}$ is - -	96	0	0			
My $\frac{1}{3}$ of the first cost is	92	8	0			
My $\frac{1}{3}$ of neat gain - -			3 12 0	205	2	—

DUBLIN, 16th *April*, 1802.

		£.	s.	d.
Delivered *Swift* and Co. my Draft on *Benjamin Bewley*, at sight their favour, being for balance due to me for Nt proceeds of spice on our Account, value in account with said *Swift* and Co. - - -		100	—	—
19th.				
Received from *Lewis Lestock* of *London*, sales of 170 score linen, ℔ the *Mermaid*, captain *Rich*, Account Co. 4, neat proceeds amounting to 291*l*. *English*, my $\frac{1}{3}$ 97*l*. Exchange at 10 $\frac{5}{8}$ ℔ Cent. -	*l*.107 6 1½			
Also sales of 20 pipes brandy consigned to him by *Abel Archer* of *Nantz*, ℔ the *Ann* and *Mary*, Account said Co. neat proceeds amounting to 303*l*. *Eng*. my $\frac{1}{3}$ 101*l*. Exchange at do. - -	111 14 7½	219	—	9
22nd.				
Received ℔ the *Hopeful* Galley, *George Quarrel* master, from *Edward Hall*, *Cadiz*, sales of 210C. hides shipped 11th *Feb*. in said ship to said *Hall*; for Account Co. 2, the neat proceeds amounting to 1150 Pieces $\frac{8}{8}$ at 4*s*. ℔ Dollar - - - -		230	—	—
	l. *s*. *d*.			
Thomas Preston's half is -	115 0 0			
My half is - -	115 0 0			
	230 0 0			
Also, in part return 40 pipes Bencarlo Red wine shipped on board said vessel, at 23½ pos. $\frac{8}{8}$ ℔ pipe is 940 pos. $\frac{8}{8}$ which at do. Exchange is - -		188	—	—
	l. *s*. *d*.			
Thomas Preston's half is -	94 0 0			
My half is - -	94 0 0			
	188 0 0			
Paid freight, duty, and other charges on the above wine		300	—	—

DUBLIN, 24th *April*, 1802.

	£.	s.	d.
Benjamin Bewley has furnished an account tea, which he received from *Michael Clancy* of *London* $\frac{1}{3}$ for account said *Bewley* and $\frac{2}{3}$ for mine; the cost and charges in *London* amounting to 270*l*. *English* my $\frac{2}{3}$ is 180*l*. at $10\frac{1}{2}$ ℘ cent. *Irish* - - - *l* 198 18 0			
In return thereof, I have (at said *Bewley's* request) drawn on *Lewis Lestock, London*, favour said *Clancy*, a bill of 270*l*. *English*, to be carried by said *Lestock* to my account, value in account with said *Bewley*, exchange at do. -	298	7	—
27th.			
Sold *Richard Homan*, for account Co. 2, *viz.*			
l. s. d.			
2 Hhds. Burgundy wine at 24*l.* ℘ 48 0 0			
2 Tun Claret at 46*l.* ℘ - 92 0 0	140	—	—
Received in paywent			
l. s. d.			
Said *Homan* on *Digby* and Co. payable 1st *May*, for - - 80 0 0			
Cash, for balance - - 60 0 0			
140 0 0			
29th.			
Received from *Thomas Hall*, the two following bills, *viz.*			
l. s. d.			
Edward Hall, Cadiz, on me, to said *Hall* of *Dublin*, for balance of our account Co. 2,790 dollars, exchange at 4*s.* ℘ dollar - 158 0 0			
Do. on me to do. for balance of his account - - 133 6 $11\frac{3}{4}$	291	6	$11\frac{3}{4}$
For which delivered said *Hall*, the three following notes, allowing him discount at 6 ℘ cent. *viz.*			
l. s. d			
John Johnson's note, payable 1st *May* 50*l.* 50 0 0			
Do. ——— 1st *June* 50*l.* 49 14 9			
Do. ——— 1st *July* 42*l.* 10*s.* 42 1 $2\frac{1}{2}$			
My Draft on *Thomas Preston* for balance 149 11 $0\frac{1}{4}$			
291 6 $11\frac{3}{4}$			

DUBLIN, 30th *April*, 1802.	£.	s.	d.
Received from sundries this month ℔ Cash-book	165	—	—
Paid sundries this month ℔ Cash-book -	585	11	3
1st *May*			
Received from *Digby* and Co. in payment of the following bills, formerly accepted, *viz.*			
l. s. d.			
The first received the 13th ult. from *Christopher Kingston*, for - 70 0 0			
The second, received from *Richard Homan* - - 80 0 0			
	150	—	—
3rd.			
Received from *Richard Ruby*, in full for sugar in Co. 2, sold him the 26th *January* - -	77	13	—
6th.			
Received from *Abel Archer*, of *Nantz*, sales of 14 hhds. tallow, shipped 30th *March*, for account Co. 4, each $\frac{1}{3}$, the Nt. proceeds amounting to 4500 livres tournois, my $\frac{4}{3}$ is 1500 livres tournois, exchange at $12\frac{1}{2}$ ℔ -	78	2	6
Received ℔ the *Bonadventure*, *Joseph Miller* master, from said *Archer*, 30 pieces narrow modes, containing 2580 aunes, to sell for account Co. 4, the cost and charges there being 4200 livres tournois, of which my $\frac{1}{3}$ is 1400 livres tournois, at $12\frac{1}{2}$ ℔ is - -	7[illegible]	18	4
7th			
Paid duty and other charges on said modes -	12	—	—
13th.			
Received from *Lewis Lestock* of *London*, the two following invoices of wares shipped in the *George* of *London*, captain *Evans* for *Nantz*, to the address of *Abel Archer* of said place, *&c.*			
20 Ton Lead, for account Co. 2, the cost, *&c.* being 180*l. English.*			
l. s. d.			
Of which my $\frac{1}{2}$ is 90*l. English*, at $10\frac{1}{2}$ ℔ cent. is - - 99 9 9			
Thomas Preston's half is - 99 9 0			
	198	18	—
Another of 40 pieces serge, for account Co 4, the cost being 246*l. English*, of which my $\frac{1}{3}$ is 82*l.* exchange at do.	90	12	2

DUBLIN, 12th *May*, 1802.

	l.	*s.*	*d.*	£.	s.	d.
Received from *John Archer* of *Kilkenny*, for the following sold him,						
1 puncheon run, in Co. 2, containing 110 gallons, at 4*s.* ℔ -	22	0	0			
1 hhd. Burgundy wine in do. Co. at	24	0	0			
1 hhd. Barbadoes sugar Nt. 10 C. at 28*s.* ℔ in do. Co. -	14	0	0			
5 pieces modes, in Co. 4, containing 430 aunes at 2*s.* ℔ -	43	0	0			
				103	—	—
18th.						
Received certain advice, that the *George* of *London*, Capt. *Evans*, is lost, in her way from *London* to *Nantz*; my loss thereby is, *viz.*						
	l.	*s.*	*d*			
½ of 20 ton lead shipped for Co. 2.	96	9	0			
⅓ of 40 pieces serge, shipped for Co. 4.	90	12	2			
				190	1	2
21st.						
Received from *Abel Archer* of *Nantz*, an invoice of 20 small pieces brocade, containing 50 aunes, shipped in the *Sailwell*, *Thomas Johnson* master, for *London*; to the address of *Lewis Lestock*, to sell for account Co. 4, the cost, *&c.* being 3600 livres tournois, my ⅓ is 1200 livres tournois, at 12¼*d.* ℔ is - -				61	5	—
Also by the same post, received from said *Lestock*, sales of said brocade, Nt. proceeds amounting to 189*l. English*, of which my ⅓ is 63*l. English*, at 10⅜ ℔ cent.				69	10	6½
23rd.						
Sold to *John Bird*, at 6 months, 14 pieces narrow modes, of Co. 4, containing 860 aunes at 2*s.* 2*d.* ℔				93	3	4
28th.						
Received from *John Bird*, for the narrow modes of Co. 4, sold him yesterday, at 6 months, with liberty to discount the debt when he thought proper						
	l.	*s.*	*d.*			
Discount allowed him for 6 months at 6 ℔ C.	2	15	10			
Cash for balance - -	90	7	6			
				93	3	4
Remitted *Loftus* and Co. of *Paris*, on our account of exchange in Co. *Thomas Preston's* bill on *Peter Lamotte*, to said *Loftus* and Co. at usance for 4000 livres tournois, value in account with said *Preston*, at 12½*d.* ℔ -				201	3	4

DUBLIN, 30th *May*, 1802.

				£.	s.	d.
Taken to the account of Co. 2, each half, the remainder of the modes in Co. 4. *viz.*						
15 pieces containing 1290 aunes, at 2*s.* ℔				129	—	—
	l.	*s.*	*d.*			
Thomas Preston's half is -	64	10	0			
My half is - - -	64	10	0			
	129	0	0			

31st.

Closed the account of narrow modes in Co. 4, each $\frac{1}{3}$, and sent each partner an Account sales, *viz.*						
	l.	*s.*	*d.*			
My Commission at $2\frac{1}{2}$ ℔ cent. on 265*l.* 3*s.* 4*d.* the total sales -	6	12	7			
After charges (not posted till now)	0	14	11			
Lewis Lestock's $\frac{1}{3}$ of Nt. proceeds (243*l.*) is - - -	81	0	0			
Abel Archer's $\frac{1}{3}$ of the same -	81	0	0			
My $\frac{1}{3}$ of the Nt. gain is -	8	1	8			
				177	9	2
Received from sundries this month ℔ Cash-book				421	—	6
Paid sundries this month ℔ Cash-book -				121	4	11

1st *June*.

Remitted *Lewis Lestock*, of *London*, his account Co. 2, *George Usher's* bill on *Michael Clancy*, my favour, at usance, 113*l.* 2*s.* $5\frac{1}{2}$*d. Eng* at $10\frac{1}{2}$ ℔ Cent. is *Irish* 125*l.* for which delivered said *Usher*, my bill on *Loftus* and Co. of *Paris*, on our account exchange in Co. his favour, at usance 2400 liv. tournois at $12\frac{1}{2}$*d.* ℔ livre -				125	—	—

4th.

Settled account with *Joseph Miller*, master of the ship *Bonadventure*, and received from him my share of the balance of his account of freight, and disbursements, since December last - - - - - -				45	—	—

DUBLIN, 7th *June*, 1802.

	l.	s.	d.	£.	s.	d.
Furnished *Peter Lacherre* of *Rouen*, abstract of his Acct. balance due to me thereon, being 188*l.* 15*s.* 7*d.* closed by the following:						
Balance due to said *Lacherre*, account Co. 2. 600 livres, at 12*d.* ℔	30	0	0			
Remitted to *Lewis Lestock*, of *London*, my acct. my bill on himself at sight acct. said *Lacherre*, pursuant to his letter of the 31st ult. 143*l.* 13*s.* 10*d.* *English*, exchange at 10½ ℔ cent.	158	15	7			
				188	15	7

10th.

Received from ~~Mr. Archer~~ Anthony Archer and Co. my proportion of profit and part stock in said Co having admitted *Daniel Davis* as partner, and our capital to remain as at first 10000*l.* *viz.*

	l.	s.	d.	£.	s.	d.
¼ of 400*l.* the Nt. gain by trade -	100	0	0			
¼ of 2000*l.* paid by said *Davis* -	500	0	0			
				600	—	—

11th.

Received from *Benjamin Bewley*, for balance of his Acct. ℔ abstract furnished him this day, 164*l.* 9*s.* *viz.*

	l.	s.	d.	£.	s.	d.
3 Chests Green Tea, and 3 do. Bohea, ⅓ his account and ⅔ mine delivered me by said *Bewley*, amount 306*l.* his ⅓ being - -	102	0	0			
Cash for the remainder -	62	9	0			
				164	9	—

Debit Tea to Adventure in Co. with *Benjamin Bewley* 306*l.* for 3 chests Green and 3 do. Bohea, belonging to said *Bewley* and me, taken out of his hands on my proper Acct. Nt. 200℔ valued to - - - 306 — —

14th.

Dav. Denham, master of the ship *Providence*, has brought in his account of freights, wages, disbursements, &c. by the balance thereof there appears due to him 60*l.* my ½ whereof I have paid him, being - 30 — —

DUBLIN, 18th *June*, 1802.

	l.	s.	d.	£.	s.	d.
Furnished *Lewis Lestock* of *London*, abstract of his account balance to me thereon, being 212*l.* 13*s.* 10¼*d.* closed by the following articles, *viz.*						
Balance due to him on Account Co. 2, 66*l.* 17*s.* 6¾*d Eng.* exchange at 11 ℔ cent. - -	74	4	8½			
Ordered me to debit him in my acct. 124*l.* 16*s.* 6½*d. Eng.* and to credit him for the same in account exchange at 11 ℔ cent. -	138	11	1½			
				212	15	10¼
21st.						
Remitted *Abel Archer* of *Nantz*, my bill on *Loftus* and Co. of *Paris*, on our Account of exchange in Co. at usance his favour, 3774 liv. 3 sols. 6 den. tournois, at 12¼*d.* ℔ livre, for balance of the following:						
Due to said *Archer*, on his Account 754 liv. 3 sols. 6 den. at 12¼*d.* ℔ -	38	9	10¾			
Due to do. on my account 3020 livres at do. - -	154	2	11			
				192	12	9¾
23rd.						
Received from *Richard Ruby*, for the following sold him:						
6 hhds. Claret Co. 9, at 45*l* ℔ tun	67	10	0			
2 bags Hops, Nt. 7 C. in do. Co. at 6*l.* ℔ C. - -	42	0	9			
				109	10	—
26th.						
Furnished *Loftus* and Co. of *Paris*, abstract of our acct. of exchange in Co. balance due to me thereon, carried to the debit of their account, being 1933 livres, 16 sols. 6 deniers, exchange at 12¾*d.* ℔ - -				100	14	5
Debit *Loftus* and Co. our account of exchange in Co. to Sundries 16*l.* 13*s.* 10¾*d.*						
To said *Loftus* and Co. their account for their Nt. profit on the exchange	8	6	11½			
To profit and loss for my ½ -	8	6	11¼			
				16	13	10¾

DUBLIN, 28th *June*, 1802.

	l.	s.	d.	£.	s.	d.
Divided between *Thomas Preston* and me, the remainder of our rum;						
Said *Preston* has carried home 7 puncheons containing 740 gallons at 3*s.* 9*d.* ℔ is - -	138	15	0			
I have taken to my account 7 do. containing 730 gallons, at 3*s.* 9*d.* ℔	136	17	6			
				275	12	6
Leakage on the whole cargo 70 gallons.						

30th.

Closed such accounts with Co. 2, as are already finished, claret, hops and rum in do. Company

	l.	s.	d.	£.	s.	d.
The total of the sales amounting to -	999	10	6			
Thomas Preston's half is -	499	15	3			
My half of the Nt. gain is -	77	6	9	577	2	—

The following articles to be carried at once to said *Preston's* account proper, and to profit and loss, *&c.*

	l.	s.	d.	£.	s.	d.
My commission on 723*l.* 18*s.* [the total of the sales of the claret, hops, and 4 puncheons rum in Co. 2,] at 2½ ℔ Cent. - -	18	1	11¼			
Due to me for cellarage of do. wares	15	0	0			
Petty charges paid on do. (too troublesome to be divided on each particular account) - -	2	0	0			
Lost by exchange on the account of *Lewis Lestock*, for Company 2,	0	6	8¼			
				35	8	7½
Thomas Preston's half is -	17	14	3¾			
My half is - -	17	14	3¾			
	35	8	7½			

DUBLIN, 30th *June*, 1802.

				£.	s.	d.
Laid out these 6 months, ☞ Book of charges, *viz.*						
	l.	*s.*	*d.*			
Ware-house rents and other charges of merchandize - -	25	0	0			
House rent, and house expenses	90	0	0			
Pocket expenses and apparel -	49	0	0			
				155	—	—
Received from Sundries this month, ☞ Cash-book				816	19	—
Paid Sundries this month, ☞ Cash-book -				187	—	—

End of the third WASTE-BOOK.

JOURNAL

JOURNAL,

No. III.

DUBLIN, 1st *January*, 1802.

					£.	s.	d.
	SUNDRIES Dr. to STOCK -	*l.*5766	04	8¼			
	For the Total of my Effects active, *viz.*						
		l.	*s.*	*d.*			
. 1	Cash, remaining in my Hands ℔ Leger B	875	12	00¼			
	—— received from my father this day	2000	00	00			
. 1	Claret, for 4 tun 2 hhds. worth -	135	00	00			
. 1	Wares from *Leghorn*, for 50 chests wine, 50 do. oil, on the Dr. side -	205	00	00			
. 2	Sugar for 10 ton *Barbadoes*, 14*C.* single refined, 14*C.* double do. on the Dr. side	349	00	00			
. 2	Bills and Notes for *Charles Carleton's* Note for 50*l.* payable 1st *Feb.* discounted at 6 ℔ Cent - - -	49	10	00			
	—— *John Clarke's* payable the 10th instant, for 30*l.* discounted at do.	29	14	7			
. 2	Bonds, for *Henry Harding's* at interest since 25th *September* - -	500	00	00			
. 2	Ship *Bonadventure*, for ¾ of her worth	300	00	00			
. 3	Ship *Providence*, for ½ of her worth	275	00	00			
. 3	*Swift* and Co. for balance due to me ℔ Leger B - -	336	10	00			
. 3	*Lewis Lestock*, of *London*, his Account, for balance due to me ℔ Leger B	224	19	2¼			
. 3	*Peter Lacherre*, of *Rouen*, his Account, for balance due to me ℔ Leger B	188	15	7			
. 3	*Eben. Pike*, of *Cork*, his Account for balance due thereof - -	14	1	4			
. 3	*James Pearson, Barbadoes*, his account rum for the Dr. side of do. Account 2200 gallons - - -	220	00	00			
. 4	*Benjamin Bewley*, due to me ℔ B	63	2	00			
					5766	4	8¼

DUBLIN, 1st *January*, 1802.

					£.	s.	d.
. 1	Stock Dr. to Sundries - - -	*l.*420	5	11½			
	For the total of debts passive, *viz.*	*l.*	*s.*	*d.*			
. 4	To *Abel Archer*, *Nantz*, his Account for balance due to him - -	26	6	6¾			
. 4	To *Loftus* and Co. *Paris*, their Account for balance due to them -	22	15	5			
. 4	To *Edward Hall*, *Cadiz*, his Account for balance due to him - -	133	6	11¾			
. 1	To Wares from *Leghorn*, for the total of the sales of the Cr. side which is 24 chests Florence wine, 17 do. oil -	110	9	00			
. 2	To Sugar for the total of the sales of the Cr. side which is 29½ Cwt. *Barbadoes*, 2 Cwt. single refined, and 4 Cwt. double do.	77	15	00			
. 3	To *James Pearson*, his Account Rum, for the total of the Cr. side, which is 218 gallons	43	12	00			
					420	5	11½
	2nd.						
. 5 — . 4	Adventure in Company with *Benjamin Bewley*, Dr. to *Ben. Bewley*, - - -	*l.*76	00	00			
	Having agreed to trade together with said *Bewley* ⅓ for his account, and ⅔ for mine, the affairs to be under his management and care; he has bought for our account, a cargo of oranges, lemons, and olives, just arrived from *Cadiz*, the whole cost and charges of which, ⅓ his account, is 114*l.* my ⅔ is - - -				76	—	—
	4th.						
. 5 — . 1	*Loftus* and Company of *Paris*, our account of exchange in Co. Cr. to Cash - -	*l.*125	00	00			
	For *William Warren's* Bill of 2500 liv. Tournois on *Peter Lamotte*, payable at 3 days sight, to their order, value paid to said *Warren*, at 12*d.* 10/ livre remitted in pursuance of a mutual agreement, between them and me, to carry on an account of exchange in Company, with equal gain and loss - - -				125	—	—

DUBLIN, 5th *January*, 1802.

					£.	s.	d.
	Sundries Dr. to Wares from *Leghorn*	*l.*128	12	00			
	Delivered to *Benjamin Bewley* to sell $\frac{1}{3}$ for his Account, and $\frac{2}{3}$ for mine, the remainder of wares from *Leghorn*, *viz.*						
		l.	*s.*	*d.*			
	26 Chests Florence wine at 38*s.* ℔	49	8	00			
	33 Do. Florence oil at 48*s.* ℔ -	79	4	00	128	12	—
. 4	*Benjamin Bewley*, for his $\frac{1}{3}$ -	42	17	4			
. 5	Adv. in Co. with *Benjamin Bewley*, for my $\frac{2}{3}$	85	14	3			
. 1		128	12	0			
	7th.						
. 5	Claret in Co. with *T. Preston*, Dr. to Claret, *l.*144 0 0						
. 1	He and I enter into Partnership our concerns to be equal, and the affairs to be managed by me: We have put in as follows, *viz.*						
	I take to the Account of do. and me the remainder of my Claret, *viz.* 4 tuns 2 hhds. at 32*l.* ℔ tun						
		l.	*s.*	*d.*			
	Said *Preston* put in as much at the same rate	144	00	00	144	—	—
	10th.						
. 5	Adventure in Company with *Benjamin Bewley*, Dr. to Sundries - - - *l.*70 00 00						
. 4	For my $\frac{2}{3}$ cost and charges of 65 tubs butter, shipped by him on board the *William* and *Mary*, *Thomas Tobin*, master, for *Rouen*, on our Account and risque, amounting ℔ invoice to 105*l.* and for my $\frac{2}{3}$ thereof delivered said *Bewley* the following:						
		l.	*s.*	*d.*			
. 2	To Bills and Notes, for *John Clark's* Note, my favour due this day -	30	00	00			
. 4	To *Benjamin Bewley*, for my Receipt to him in full for balance due to me on his Acc^{t}.	29	19	4			
. 1	To Cash, paid the remainder -	10	00	8	70	—	—
	11th.						
. 6	Adv. in Co. with *Anthony Arthur*, *Benjamin Butler*, and *Constantine Cooper*, Dr. to Cash. - *l.*2500 00 00						
. 1	Paid my $\frac{1}{4}$ of 10,000*l.* being the joint Stock in said Company as ℔ articles of Partnership - -				2500	—	—

DUBLIN, 12th *January*, 1802.

					£.	s.	d.
	Sundries Dr. to Sugar -		*l.*300	6 00			
	For the remainder of my sugar put in Company with *Thomas Preston, viz.*						
		l.	*s.*	*d.*			
	17 Hhds. Barbadoes sugar, N^{t}. 170¼ *C.* at 24*s.* ℔ - -	204	12	00			
	12*C.* single refined loaf do. at 3*l.* 12*s.* ℔	43	4	00			
	10*C.* double refined do. at 5*l.* 5*s.*	52	10	00			
		300	6	0			
	With 40*C.* double refined loaf do. at 5*l.* 5*s.* ℔ put in by said *Preston* -	210	00	00			
		510	06	00			
		l.	*s.*	*d.*			
.6	Sugar in Co. 2, for my half -	255	3	0			
.1	Cash, received from said *Preston*, to make up his share - -	45	3	0			
—					300	6	—
	14th.						
.6	Hops in Co. 2, Dr. to *Thomas Preston*	*l.*105	00	00			
.7	For my ½ of 12 bags which he has delivered me, to sell for his account and mine, N^{t}. 43*C.* at 5*l.* ℔ *C.* which amounts to 210*l.* - - -				105	—	—
	17th.						
.1	Cash Dr. to Claret in Co. 2, -	*l.*40	00	00			
—							
.5	Received from *Richard Pike*, for 1 tun, account *Thomas Preston* and me, at - - -				40	—	—
	18th.						
.5	Adventure in Company with *Benjamin Bewley* Dr. to *Swift* and Company, - -	*l.*160	00	00			
—							
.3	Accepted to make good in Account to said *Swift* and Company, the Draft of said *Bewley*, their favour, for my ⅔ of 240*l.* cost and charges of 200 pieces linen cloth, bought and shipped by said *Bewley* to *London* for his account and mine - - - -				160	—	—

DUBLIN, 23rd of *January*, 1802.

					£.	s.	d.
	Sundries Dr. to Sundries - -		*l.*151	14 00			
	For 10 hhds. tallow bought, and shipped in the *Ann* and *Mary*, *Ambrose Sutton* master, for *Rochelle*, to the address of *James White*, for Account of *Thomas Preston* and me, each ½						
		l.	*s.*	*d.*			
.7	*Thomas Preston*, for his half - -	75	17	00			
.7	Voyage to *Rochelle*, in Co. 2, ℔ the above ship, for my half - -	75	17	00			
		151	14	00			
		l.	*s.*	*d.*			
.1	To Cash, paid *W. Ford* for said tallow, N^t. 5 ton, at 28*l.* ℔ ton - -	140	00	00			
	———Paid duty and other charges -	8	00	00			
.8	To Commission for my provision at 2½ ℔ C.	3	14	00			
					151	14	—
	26th.						
.7	*Richard Ruby*, Dr. to Sugar Co. 2,	*l.*77	13	00			
.6	Sold him the following, at 3 months,						
		l.	*s.*	*d.*			
	1 Hhd. Barbadoes sugar N^t. 9 C. 3 qrs. at 28*s.* ℔ - -	13	13	00			
	1 Puncheon double refined sugar, N^t. 8 C. at 6*l.* ℔ C. -	48	00	00			
	4 C. single refined do. at 4*l.* ℔ -	16	00	00			
					77	13	—
	27th.						
.1	Cash Dr. to *Loftus* and Company of *Paris* our Account of exchange in Company, -	*l.*200	00	00			
.5	Received from *Augustine Clark*, for *John Morreau's* Bill on him 6th instant, at usance, remitted me by said *Loftus* and Co. 3140 livres Tournois, Exchange at 12½ ℔ livre				200	—	—
	28th.						
.1	Cash Dr. to Sundries - -	*l.*285	3	00			
	Received this Month ℔ Cash-book - -				285	3	—
	Sundries Dr. to Cash - -	*l.*2783	00	8			
.1	Paid this Month ℔ Cash-book - - -				2783	—	8

DUBLIN, 1st *February*, 1802.

					£.	s.	d.
. 1	Cash Dr. to Adv. in Co. with *Ben. Bewley*,	*l.* 84	0	0			
. 5	Received from him for my $\frac{2}{3}$ N^t. proceeds of oranges, lemons and olives, amounting ℔ sales to -				84	—	—
	6th.						
	Sundries Dr. to *Jas. Pearson* his Acct. Rum	*l.* 346	17	0			
		l.	*s.*	*d.*			
. 7	*Thomas Preston* for his half - -	173	8	6			
. 8	Rum in Company 2, for my half -	173	8	6			
. 3		346	17	00			
	Being the remainder of said *Pearson's* Rum, *viz.*						
	18 Puncheons q^t. 1982 gallons at 3*s.* 6*d.* ℔ gallon				346	17	—
. 3	*James Pearson* his account Rum, Dr. to Sundries - - - - -	*l.* 170	9	00			
	Having closed said account, and sent him an account sales, *viz.*						
		l.	*s.*	*d.*			
	Total of sales being - -	390	9	00			
	Charges (already posted) are -	220	00	00			
	Closing of the account -	170	9	00			
		l.	*s.*	*d.*			
. 8	To Commission for my provision on the total sales at $2\frac{1}{2}$ ℔ cent. - -	9	15	2			
. 1	To Cash, for after charges (not posted till now) - - -	2	13	10			
. 1	To ditto for cost of 170 barrels of beef and charges - -	154	3	00			
. 8	To Commission for my provision thereon	3	17	00			
					170	9	—

In return for the neat proceeds of the Rum, I have shipped said Beef in the *Fortune* of Bristol, *Adam Bray* master, Barbadoes, to the address and risk said *Pearson*.

DUBLIN, 7th *February*, 1802.

					£.	s.	d.
	Sundries Dr. to Sundries -		*l.* 185	00 00			
	For the following, shipped in the *Ann* and *Mary*, *Ambrose Sutton* master, for *Nantz*, to the address of *Abel Archer* there, to sell for Account Company 2,						
		l.	*s.*	*d.*			
.7	*Thomas Preston* for his half -	92	10	00			
.8	Voyage to *Nantz* ℔ said ship, for my half	92	10	00			
		185	00	00			
.7	To *Thomas Preston*, for 100 tubs butter, put in by him - -	130	00	00			
.2	To Bills and Notes for *Charles Carleton's* Note, paid him for 2000℔ tanned leather just bought - -	50	00	00			
.1	To Cash, paid duty, &c. at shipping -	5	00	00	185	—	—
	8th.						
.7	*Thomas Preston* Dr. to Hops in Co. 2.	*l.* 42	00	00			
.6	For 2 bags sold *David Denham*, N^t. 7C. at 6*l.* ℔ for which he has given me a Draft on said *Preston*, who has accepted it, to make good in account - -				42	—	—
	9th.						
.4	*Ben. Bewley* Dr. to Adv. in Co. with him	*l.* 94	0	0			
.5	He having furnished me with an Account sales of our Florence wine and oil, the N^t. proceeds amounting to *l.* 141 for my $\frac{2}{3}$ whereof, he has given me credit in account being - - - - -				94	—	—
	11th.						
	Sundries Dr. to Sundries -	*l.* 205	00	00			
	For amount of invoice of the following goods shipped on board the *Hopeful* Galley, *George Quarrel*, Master, for *Cadiz*, the following, addressed *Edward Hall*, for account and risk of Company 2, *viz.*						
		l.	*s.*	*d.*			
.1	Cash, received from *Thomas Preston*, for his half - - -	102	10	00			
.1	Voyage to *Nantz* ℔ said ship, for my half	102	10	00			
		205	00	00			
		l.	*s.*	*d*			
.1	To Cash, for 210C. hides amounting to	182	4	6			
.1	To ditto, paid duty and fees of entry, &c.	17	15	6			
.8	To commission Acct. for my commission at $2\frac{1}{2}$ ℔ cent.	5	00	00	205	—	—

DUBLIN, 14th *February*, 1802.

			£.	s.	d.
.9	Tea in Company 4, Dr. to *Lewis Lestock, London*, my account - - -	*l.*92 8 0			
9	Having received ℔ the *Mermaid, Richard Rich*, Master, from *London*, 2 chests green tea, and 3 ditto Bohea, each weighing Nt. 200lb consigned to me by said *Lestock*, to sell for his account, *Abel Archer's* of *Nantz* and mine each ⅓, in pursuance of an agreement made, to trade in Partnership, and each to be equally concerned, and to account for the rest, as occasion shall require.				
	The cost and charges amounting ℔ invoice, to *l.*252 *Eng.* my ⅓ is *l.*84 Exa. at 10 ℔ cent. -		92	8	—
	15th.				
.9	Tea in Company 4, Dr. to Cash -	*l.*60 00 00			
1	Paid duty and freight, *&c.* of 2 chests green tea, and 3 ditto Bohea, ℔ the *Mermaid* from *London* -		60	—	—
	18th.				
	Sundries Dr. to Sundries in Co. 2.	*l.*205 7 00			
	For the following sold *Matthew Morden*,				
		l. *s.* *d.*			
.7	*Thomas Preston*, for said *Morden's* Bill on him, accepted to make good in account for one half - - -	102 13 6			
.1	Cash, for the remainder - -	102 13 6			
		205 7 0			
		l. *s.* *d.*			
.5	To Claret, for 2 Tun, at *l.*40 ℔ Tun	80 00 00			
.3	To Hops, 3 bags, Nt. 10½ C. at 6*l.* per C.	63 00 00			
.6	To Sugar, for 1 hhd. Barbadoes, Nt. 10C. 1qr. at 28*s.* per	14 7 00			
	1 Puncheon double refined do. Nt. 8C. at 6*l.* per - -	48 00 00			
			205	7	—

DUBLIN, 21st *February*, 1802.

					£.	s.	d.
	Sundries Dr. to Sundries - -	*l.*191	13	6			
	For 200 Barrels Beef bought from *Edward Harvey* for Account Co. 2, at 17*s.* 6*d.* ℔ Barrel, which I have shipped in the *Rover*, *Thomas Trusty* Master, for *Rouen*, to the address of *Peter Lacherre* to sell for Account of said Company, is 175*l.*						
		l.	*s.*	*d.*			
. 7	*Thomas Preston* for his half - -	95	16	9			
. 9	Voyage to *Rouen*, ℔ said Ship, in Co. 2, for my half - - -	95	16	9			
		191	13	6			
		l.	*s.*	*d.*			
. 1	To Cash, paid part for said *Harvey* -	73	8	8			
. 3	To *Eben Pike*, *Cork*, his Account for my Bill on him - - -	14	1	4			
. 7	To *Thomas Preston*, for my Bill on him for his half cost said Beef - -	87	10	00			
		175	00	00			
		l.	*s.*	*d.*			
. 1	To Cash, paid Duty and other Charges	12	00	00			
. 8	To Commission, for my Provision at 2½ ℔ Cent. - - -	4	13	6			
					191	13	6
	25th.						
. 5	*Loftus* and Company of *Paris*, our Account of Exᵃ. in Company Dr. to Sundries - -	*l.*102	1	8			
	For *John Connor's* Draft on *Peter Lamotte* to said *Loftus* and Company, remitted them 2000 Livres Tournois, Exchange at 12¼ ℔ Livre - - -				102	1	8
		l.	*s.*	*d.*			
. 9	To Tea, in Co. 4, for 1 chest green tea, delivered said *Connor*, Nt. 200lb. at 7*s.* ℔ lb.	70	00	00			
. 1	To Cash paid him for Balance -	32	1	8			
		102	1	8			

DUBLIN, 27th *February*, 1802.

					£.	s.	d.
	Sundries Dr. to Sundries -	*l.*283	7	0			
	For 170 Score of Linen Cloth bought of *Anthony Armstrong* at 32*s.* ℔ Score; which I have shipped on board the *Mermaid*, *Richard Rich* master, for *London*, to Address of *Lewis Lestock* to sell for Account, Co. 4, 272*l.*						
		l.	*s.*	*d.*			
. 3	*Lewis Lestock*, *London*, his Account for his $\frac{1}{3}$	94	9	0			
. 4	*Abel Archer*, *Nantz*, his Account, for his $\frac{1}{3}$	94	9	0			
. 9	Voyage to *London* ℔ said ship, for my $\frac{1}{2}$ is	94	9	0			
		283	7	0			
		l.	*s.*	*d.*			
. 5	To Claret in Co. 2, for 2 tun at 41*l.* ℔ tun sold said *Armstrong* -	82	0	0			
. 6	To hops in do. for 4 Bags N^{t}. 14 *C.* at 6*l.* ℔	84	0	0			
. 8	To Rum in do. for 2 Puncheons containing 222 Gallons at 4*s* ℔ -	44	8	0			
. 6	To Sugar in do. for 1 Puncheon single refined N^{t}. 8*C.* at 4*l.* 4*s.* ℔ -	33	12	0			
	——— 2 Hhds. Barbadoes, N^{t}. 20*C.* at 28*s.* ℔ - - -	28	0	0			
		272	0	0			
. 1	To Cash for Charges till on board -	4	8	9½			
. 8	To Commission for my Provision at 2½ ℔ Cent. - - -	6	18	2½			
					283	7	—
	28th.						
. 4	*Benjamin Bewley* Dr. to Adventure in Company with						
—	said *Bewley* - - -	*l.*76	0	0			
. 5							
	For my N^{t}. Proceeds of 65 Tubs Butter, shipped by him the 10th ult. on board the *William* and *Mary*, Captain *Tobin*, for *Rouen*, amounting ℔ Sales to 2280 Livres, Exchange at 12*d.* ℔ Livre, 114*l.* my $\frac{2}{3}$ thereof - -				76	—	—
. 1	Cash Dr. to Sundries - -	*l.*186	13	6			
	Received this Month ℔ Cash-book - -				186	13	6
	Sundries Dr. to Cash - -	*l.*441	5	11½			
. 1	Paid this Month, ℔ Cash-book - -				441	5	11½

DUBLIN, 2nd *March*, 1802.

				£.	s.	d.
	Sundries Dr. to *Swift* and Co.	£155 2 0				
1	For *Lewis Lestock* of *London's* Draft on me to said *Swift* and Co. 26th ult. at sight, Value in Account with them for the same, being said *Lestock's* reimburse for the following, *viz.*					
		l.	*s.*	*d.*		
.5	*Loftus* and Co. of *Paris*, our Account of Exchange in Company for theirs on him to *Adair* and *Jackson*, at sight, for 1090 Δ at 33*d.* ℔ Δ 137*l.* 10*s.* *English*, Exchange at 10 ℔ Cent. -	151	5	0		
.7	*Thomas Preston* for his ½ cost of 205*l.* insured on Hides ℔ the *Hopeful* Galley for *Cadiz*, 1*l.* 15*s.* *English* Exchange at 10 ℔ Cent.	1	18	6		
.8	Voyage to *Cadiz* ℔ said Ship, for my ½					
—	cost of said insurance at 1*l.* 15*s.* *Eng.*	1	18	6		
.3	Exchange at Do. - -					
					155	2 —
	4th.					
.1	Cash Dr. to *Loftus* and Co. of *Paris*, our Account of					
—	Exchange in Co. - -	£185 0 0				
.5						
	For my Bill on them to *William Ford*, at Usance for 3552 Livres Tournois, Exchange at 12½*d.* ℔ Livre -				185	— —
	5th.					
.5	Adventure in Company with *Benjamin Bewley*, Dr. to					
—	Adventure in Company with Do.	£180 0 0				
.5						
	Having received from him Sales of our 200 Pieces Linen Cloth, shipped by Do. 19th *Jan.* last, for *London*, and an Invoice of Spice, received by him, in return of the N^t. Proceeds; the Amount of each being 270*l.* *Irish*, my ⅔ is - - - - -				180	— —

DUBLIN, 7th *March*, 1802.

					£.	s.	d.
.7	Cash Dr. to Sundries - -	£170	0	0			
	Received from *William Warren*, for *James White* of *Rochelle*, his Bill on him at sight, being said *White's* Remittance for the N^t. Proceeds of 10 Hhds. Tallow, ℔ the *Ann* and *Mary*, Account Co. 2, amounting ℔ Sales to				170	—	—
		l.	*s.*	*d.*			
.1	To Cash, paid *Thomas Preston* for his half	85	0	0			
.7	To Voyage to *Rochelle*, ℔ the *Ann* and *Mary*, in Co. 2, for my half -	85	0	0			
		170	0	0			
	10th.						
.10	General Account of Wares Dr. to Sundries *l.*84 0 0						
	For 6 Hhds. Tallow, bought of *William Ford*, for my Account, N^t. 3 Ton at 28*l.* ℔ *viz.*						
		l.	*s.*	*d.*			
.1	To Cash, paid in Part - -	14	0	0			
.9	To Tea, in Co. 4, for 1 Chest Bohea, N^t. 200℔ delivered him at 7*s.* ℔	70	0	0			
					84	—	—
	12th.						
	Cash, Dr. to *Benjamin Bewley*, -	*l.*170	0	0			
.1	Received from him in full for my $\frac{2}{3}$ N^t. Proceeds of such Goods on our Account, as he has already furnished me						
.4	the Sales thereof - - - - - -				170	—	—
	15th.						
	Sundries Dr. to *Edward Hall* of *Cadiz*, for Co. 2. our account - - -	*l.*200	0	0			
	Having received from him an Invoice of Wares, shipped by him on board the *St. Jago, Diego Perez*, master, for *London*, and consigned to *Lewis Lestock* (℔ my Orders) to sell for Account Co. 2, the Cost and Charges amounting to 1000 Dollars, at 4*s.* ℔ Dollar -				200	—	—
		l.	*s.*	*d.*			
.7	*Thomas Preston* for his half - -	100	0	0			
.10	Voyage to *London* ℔ said Ship, for my half	100	0	0			
.10		200	0	0			

DULIN, 18th *March*, 1802.

					£.	s.	d.
.4	*Benjamin Bewley*, Dr. to Sundries in Co. 2,	*l.*65	0	0			
	Sold him at 3 months, *viz.*						
		l.	*s.*	*d.*			
.5	To Claret for 2 hhds. at 11*l.* ℔	22	0	0			
.6	To Hops, for 1 bag N^t. 3½ *C.* at 6*l.* ℔	21	0	0			
.8	To Rum, for 1 Punch. qt. 100 gallons at 4*s.* ℔	23	0	0	65	—	—
	20th						
.10	*Abel Archer* of *Nantz*, for Company 2, our Account Dr.						
—	to Sundries -	*l.* 200	0	0			
	For N$_t$. Proceeds of 100 Tubs Butter and 200℔ tanned Leather, ℔ the *Ann* and *Mary*, Account said Company, amounting ℔ Sales to 4000 Livres, at 12*d.* ℔ Livre				200	—	—
		l.	*s.*	*d.*			
.7	To *Thomas Preston* for his half -	100	0	0			
.8	To Voyage to *Nantz*, ℔ said ship for my ½	100	0	0			
		200	0	0			
	23rd.						
	Loftus and Company of *Paris* on Account of Exchange in Co. Dr. to *Swift* and Company	*l.* 204	3	4			
.5	For the latter's Bill on the former my favour, at Usance,						
—	remitted them for 4000 Livres *Tournois*, Value in Ac-						
.3	count with said *Swift* and Co. at 12¼*d.* ℔ Livre				204	3	4
	26th.						
.1	Cash, Dr. to Bonds -	*l.* 515	0	0			
.2	Received from *Henry Harding*, in full for Principal and half Year's Interest due to me by his Bond, which I have delivered up - -				515	—	—
	28th						
.10	Voyage from *Nantz* to *London*, ℔ the *Ann* and *Mary*,						
—	in Co. 4, Dr. to *Abel Archer* my Account	*l.* 98	0	0			
.10	For my ⅓ Cost and Charges of 20 Pipes Brandy shipped by him on board said ship, to the Address of *Lewis Lestock*, Account and risque of Co. 4, amounting ℔ Invoice to 5760 Livres, my ⅓ thereof 1920 Livres Tournois, Exchange at 12¼*d.* ℔ Livre - -				98	—	—

DUBLIN, 30th *March*, 1802.

					£.	s.	d.
	Sundries Dr. to Sundries .	*l.*211	0	0			
	For the following shipped on board the *Bonadventure*, *Joseph Miller*, master, for *Nantz*, to the Address of *Abel Archer*, to sell for Account Co. 4, *viz.*						
		l.	*s.*	*d.*			
. 4	Said *Archer*, his Account for his $\frac{1}{3}$ -	70	7	8			
. 3	*Lewis Lestock, London*, his account for his $\frac{1}{3}$	70	7	8			
.11	Voyage to *Nantz*, ℔ the *Bonadventure*, in Co. 4, for my $\frac{1}{3}$ - -	70	7	8			
		211	3	0			
		l.	*s.*	*d.*			
. 1	To Cash, paid *William Ford*, for 8 Hhds. Tallow, Nt. 4 Ton, bought this day at 27*l.* 10*s.* ℔ Ton -	110	0	0			
.10	To Gen. Account Wares, for 6 Hhds. Do. Nt. 3 Ton, bot. 10th current for my Acct.	84	0	0			
. 1	To Cash for Duty and other Charges at shipping - -	12	0	0			
. 8	To Commission, for my Provision, at $2\frac{1}{2}$ ℔ Cent. - -	5	3	0			
					211	3	—
	31st.						
. 1	Cash, Dr. to Sundries -	*l.*1040	0	0			
	Received this Month, ℔ Cash-book -		-		1040	—	—
. 1	Sundries Dr. to Cash -	*l.*221	0	0			
	Paid this Month ℔ Cash-book -				221	—	—
	2nd *April*.						
. 2	Bills and Notes Dr. to Tea in Co. 4,	*l.*142	10	0			
. 9	For the following, sold *John Johnson*, for which received as under-mentioned;						
		l.	*s.*	*d.*			
1	Chest Green Tea, Nt. 200℔ at 7*s.* ℔	70	0	0			
1	Do. Bohea, —— 200℔ at 7*s.* 3*d.* ℔	72	10	0			
					142	10	—
		l.	*s.*	*d.*			
	Said *Johnson's* Note payable 1st *May*	50	0	0			
	Do. - - 1st *June*	50	0	0			
	Do. - - 1st *July*	42	10	0			
		142	10	0			

DUBLIN, 4th *April*, 1802.

		£.	s.	d.
	Sundries Dr. to *Abel Archer* of *Nantz*, for Co. 2. our Account - - - *l.*200 0 0			
	For Cost and Charges of 30 Bales Paper, and 10 ton Anjou White wine, shipped by him on the *Catharine* of *Dublin*, Captain *Butler*, for Account Co. 2, amounting ℔ invoice to 4000 Livres at 12*d.* ℔ Livre -	200	—	—
	l. *s.* *d.*			
.7	*Thomas Preston* for his half - - 100 0 0			
.11	Wares from *Nantz*, insaid Co. for my one-half 100 0 0			
.10	200 0 0			
.11	Wares from *Nantz*, in Co. 2, Dr. to Cash, *l.*200 0 0			
.1	Paid Duty and Freight, and other Charges on Do. - -	200	—	—
	7th.			
.11	*Peter Lacherre*, of *Rouen*, for Company 2, our Account Dr. to Sundries - - - - *l.*220 0 0			
	For Nt. Proceeds of 200 barrels Beef, ℔ the *Rover* Galley, Captain *Trusty*, Account said Company, amounting ℔ Sales to 4400 Livres, Exchange at 12*d.* ℔ Livre	220	—	—
	l. *s.* *d.*			
.7	To *Thomas Preston* for his Half - 100 0 0			
.9	To Voyage to *Rouen* ℔ the *Rover* for my half 110 0 0			
	220 0 0			
	Sundries Dr. to *Peter Lacherre*, of *Rouen*, for Co. 2, our Account - - - *l.*250 0 0			
	For Cost and Charges of 20 Hhds. Burgundy Wine, shipped by him on the *Rover* Galley, Captain *Trusty*, Account Company 2, amounting ℔ Invoice to 5000 Livres Tournois, Exchange at 12*d.* ℔ Livre -	250	—	—
	l. *s.* *d.*			
.7	*Thomas Preston* for his half - - 125 0 0			
.11	Burgundy Wine in Co. 2, for my half 125 0 0			
.11	250 0 0			

DUBLIN, 7th *April*, 1802.

					£.	s.	d.
.11	Burgundy Wine in Co. 2. Dr. to Cash,	*l.*85	0	0			
.1	Paid Duty and other Charges on Do. - -				85	—	—
	10th.						
	Sundries Dr. to Adv. in Co. with *Ben. Bewley* *l.*200 0 0						
	Received from him an Account Sales of our Spice, received the 5th ult. from *London*, the Neat Proceeds amounting to 300*l.* of which my $\frac{2}{3}$ is - -				200	—	—
		l.	*s.*	*d.*			
.1	Cash received in Part - -	100	0	0			
.4	*Benjamin Bewley* for the rem. pay^e. on demand	100	0	0			
.5		200	0	0			
	13th.						
	Sundries Dr. to Tea in Company 4,	*l.*75	0	0			
	For 1 Chest Bohea sold to *Christopher Kingston*, Neat 200℔ at 7*s.* 6*d.* ℔ ℔ - - -				75	—	—
		l.	*s.*	*d.*			
.2	Bills and Notes, received an accepted Bill on *Digby* and Co. payable 1st *May* for	70	0	0			
.1	Cash for remainder - - -	5	0	0			
.9		75	0	0			
	14th.						
	Tea in Co. 4, Dr. to Sundries -	*l.*205	2	0			
.9	Closed the Account of said Tea, and sent each Partner an Account Sales.						
		l.	*s.*	*d.*			
.8	To Commission, for my provision on 357*l.* 10*s.* the Total Sales at $2\frac{1}{2}$ ℔ Cent.	8	18	9			
.1	To Cash for after charges (not posted till now)	0	11	3			
.3	*Lewis Lestock, London*, his Account for his $\frac{2}{3}$ N^t. Proceeds - - -	96	0	0			
.4	To *Abel Archer, Nantz*, his Account for $\frac{1}{3}$ do.	96	0	0			
.13	To Profit and Loss, for my $\frac{1}{3}$ of N^t. gain -	3	12	0			
					205	2	—

DUBLIN, 16th *April*, 1802.

					£.	s.	d.
. 3	*Swift* and Co. Dr. to *Benjamin Bewley*,	*l.*100	0	0			
. 4	For my Draft on him at sight, their favour, being for balance due to me by said *Bewley* for Nt. proceeds of Spice, on our Acct. value in Account with said *Swift* and Co.				100	—	—
	19th.						
. 9	*Lewis Lestock*, of *London*, my Account Dr. to Sundries	*l.*219	0	9			
		l.	*s.*	*d.*			
. 9	To Voyage to *London* ⅊ the *Mermaid* in Co. 4, for Nt. Proceeds of 170 Score Linen Cloth, amounting ⅊ Sales to 291*l. English*, my $\frac{1}{3}$ 97*l*, exchange at $10\frac{5}{8}$ ⅊ Cent. - - -	107	6	$1\frac{1}{2}$			
.10	To Voyage from *Nantz* to *London* ⅊ the *Anne* and *Mary* in Co 4, for Nt. Proceeds of 20 Pipes Brandy, consigned to him by *Abel Archer*, amounting ⅊ Sales to 303*l. Eng.* my $\frac{1}{3}$ 101*l.* exchange at $10\frac{5}{8}$ ⅊ cent.	111	14	$7\frac{1}{2}$			
					219	—	9
	22nd.						
10	*Edward Hall, Cadiz*, for Company 2, our Account Dr. to Sundries - - - - - -	*l.*230	0	0			
	Received ⅊ the *Hopeful* Galley, *George Quarrel* master, from him sales of 210 *C.* hides, shipped 11th *Feb.* in said ship, to Address of said *Hall*; for Account Company 2, the Nt. Proceeds amounting 1150 Pieces $\frac{8}{8}$ at 4*s.* ⅊ is				230	—	—
		l.	*s.*	*d.*			
. 7	To *Thomas Preston* for his half -	115	0	0			
. 8	To Voyage to *Cadiz*, ⅊ the *Hopeful* in Co. 2, for my half - - -	115	0	0			
	Sundries Dr. to *Edward Hall, Cadiz*, for Co. 2, our Account - - - - - -	*l.*188	0	0			
	For 40 pipes of Bencarlo red Wine, in part return shipped on board said vessel, for Account said Co. at $23\frac{1}{2}$ Pcs. $\frac{8}{8}$ ⅊ Pipe, is 940 Pcs $\frac{8}{8}$ exchange at do.				188	—	—
		l.	*s.*	*d.*			
. 7	To *Thomas Preston* for his half -	94	0	0			
.11	Bencarlo red Wine in Co. 2, for my half	94	0	0			
.19		188	0	0			

DUBLIN, 24th *April*, 1801.

			£.	s.	d.
.11	Bencarlo red Wine, in Company 2, Dr. to Cash, - - - - - -	*l.*300 0 0			
.1	Paid Freight, Duty and other Charges on Do.		300	—	—
	Sundries Dr. to *Lewis Lestock*, *London*, my Account - - - -	*l.*298 7 0			
	Benjamin Bewley having furnished an account Tea, which he received from *Michael Clancy* of *London*, $\frac{1}{3}$ for Account said *Bewley* and $\frac{2}{3}$ for mine; the cost and charges there, amounting to 270*l.* *Eng.* my $\frac{2}{3}$ is 180*l.* at 10 ℔ Cent. is - -	*l.*198 18 0			
	In return I have (at said *Bewley's* request) drawn on *Lewis Lestock*, *London*, Favour said *Clancy*, a Bill of 270*l.* *English*, to be carried by said *Lestock* to my Account, Value in Account with said *Bewley*, Exchange at Do.		298	7	—
		l. *s.* *d.*			
.4	*Benjamin Bewley* for his $\frac{1}{3}$ - -	99 9 0			
.5	Adventure in Company with said *Bewley*, for my $\frac{2}{3}$ - - -	198 18 0			
.9		298 7 0			
	27th.				
	Sundries Dr. to Sundries in Co. 2.	*l.*140 0 0			
	For the following, received from *Richard Homan*, for which delivered him as under,				
		l. *s.* *d.*			
.2	Bills and Notes, for *Richard Homan* on *Digby* and Co. payable 1st *May*, -	80 0 0			
.1	Cash received for Balance - -	60 0 0			
			140	—	—
		l. *s.* *d.*			
.11	To Burgundy Wine for 2 hhds. at 24*l.* ℔	48 0 0			
.5	To Claret for 2 tun at 46*l.* ℔ -	92 0 0			
		140 0 0			

DUBLIN, 29th *April*, 1802.

					£.	s.	d.
	Sundries Dr. to Sundries - -	*l.*291	6	11¾			
	For the two following Bills, received from *Thomas Hall*, for which delivered as under;						
		l.	*s.*	*d.*			
10.	*Edward Hall, Cadiz*, for Co. 2, our Account for his Bill on me to *Thomas Hall*, of *Dublin*, for Balance due to him, 790 dollars, at 4*s.* ℔ dollar -	158	0	0			
. 4	Do. his Account for Do. on me to said *Hall*, for Balance due to him thereon -	133	6	11¾			
		291	6	11¾			
. 2	To Bills and Notes, for						
		l.	*s.*	*d.*			
	John Johnson's Note, payable 1st *May*, 50*l.*	50	0	0			
	Do. 1st *June* 50*l.* deducting discount -	49	14	9			
	Do. 1st *July* 42*l.* 10*s.* deducting do. -	42	1	2½			
. 7	To *Thomas Preston* for my draft on him to *Thomas Hall*, for balance - -	149	11	0¼			
					291	6	11¾
	30th.						
. 1	Cash Dr. to Sundries - -	*l.*165	0	0			
	Received this Month, ℔ Cash-book - -				165	—	—
. 1	Sundries Dr. to Cash - -	*l* 585	11	3			
	Paid this Month ℔ Cash-book - -				585	11	3
	1st *May*						
. 1	Cash Dr. to Bills and Notes -	*l.*150	0	0			
. 2	Received from *Digby* and Co. in payment of the following Bills, formerly accepted,						
		l.	*s.*	*d.*			
	The first, received the 13th ult. from *Christopher Kingston*, for -	70	0	0			
	The second, received from *Richard Homan*	80	0	0			
					150	—	—

DUBLIN, 3rd *May* 1802.

			£.	s.	d.
.1	Cash Dr. to *Richard Ruby*, -	*l.*77 13 0			
.7	Received from him in full for Sugar in Co. 2, sold him 26th *January* last - - -		77	13	—
	6th.				
.10 — .11	*Abel Archer*, of *Nantz*, my Account Dr. to Voyage to *Nantz*, ℔ the *Bonadventure*, in Co. 4,	*l.*78 2 6			
	Received from him sales of 14 hhds. of tallow, shipped 30th *March*, for Account said Co. each $\frac{1}{3}$, the Nt. Proceeds amounting to 4200 Livres Tournois, my $\frac{1}{3}$ is 1400 Livres Tournois, exchange at 12½*d.* ℔ -		78	2	6
.12 — .10	Narrow Modes in Company 4, Dr. to *Abel Archer*, *Nantz*, my Account - - -	*l.*72 18 4			
	Having received ℔ the *Bonadventure*, *Joseph Miller* master, from said *Archer*, 30 pieces narrow modes, containing 2580 Aunes, to sell for Account Co. 4, the cost and charges there, being 4200 Livres Tournois, my $\frac{1}{3}$ is 1400 Livres Tournois, at 12½*d.* ℔ is - -		72	18	4
	7th				
.12 — .1	Narrow Modes in Co. 4, Dr. to Cash -	*l.*12 0 0			
	Paid Duty and other Charges on said Modes -		12	—	—
	10th.				
	Sundries Dr. to *Lewis Lestock* of *London*, for Co. 2, our Account - - - -	*l.*198 18 0			
	Received from him an Invoice of 20 Ton Lead, shipped for Account said Co. on board the *George* of *London*, Capt. *Evans* master, for *Nantz*, to the address of *Abel Archer*, the Cost, &c. being 180*l. English*, at 10½ ℔ Cent.		198	18	—
		l. *s.* *d.*			
12	Voyage to *Nantz*, in Co. 2, ℔ said ship, for my one-half thereof 90*l. English*, at 10½ ℔	99 9 0			
.7	*Thomas Preston* for his half - -	99 9 0			
.9		198 18 0			
.12 — .9	Voyage to *Nantz* ℔ the *George*, Co. 4, Dr. to *Lewis Lestock*, my Account - -	*l.*90 12 2			
	Received from him Invoice of 40 pieces of Serge, shipped on board said ship to the address of *Abel Archer* there, to sell for account Co 4, the cost being 246*l. English*, of which my $\frac{1}{3}$ is 82*l.* at 10½ ℔ cent. is -		90	12	2

DUBLIN, 12th *May*, 1802.

					£.	s.	d.
.1	Cash Dr. to Sundries - -	*l.*103	0	0			
	Received from *John Archer* of *Kilkenny*, for the following sold him, *viz.*						
		l.	*s.*	*d.*			
.8	To Rum, in Co. 2, 1 Puncheon containing 110 gallons, at 4*s.* ℔ - -	22	0	0			
.11	To Burgundy Wine in said Co. 1 Hhd.	24	0	0			
.6	To Sugar in said Co. for 1 hhd. Barbadoes Nt. 10 C. at 28*s.* ℔ -	14	0	0			
12.	To Narrow Modes, in Co. 2, for 5 pieces, containing 430 aunes at 2*s.* ℔	43	0	0			
					103		
	18th.						
.13	Profit and Loss Dr. to Sundries -	*l.*190	1	2			
.12	Received certain advice, that the *George* of *London*, Capt *Evans*, is lost, in her way from *London* to *Nantz*; my Loss thereby is, *viz.*						
		l.	*s.*	*d.*			
.12	To Voyage to *Nantz*, ℔ said Ship in Co. 2. for my ½ 20 Ton Lead - -	99	9	0			
.2	To Voyage to Do. ℔ Do. in Co. 4, for my ⅓ of 40 pieces Serge, - -	90	12	2			
					190	12	
	21st.						
	Lewis Lestock, *London*, my Account Dr. to Sundries	*l.*69	10	8¼			
	Having received from *Abel Archer* of *Nantz*, an Invoice of 20 small pieces Brocade, containing 50 Aunes, shipped in the *Sailwell*, *Tho. Johnson* Master, for *London*; to the address of *Lewis Lestock*, to sell for Acct. Co. 4, the Cost, *&c.* being 3600 Livres Tournois, my ⅓ is 1200 Livres Tournois, at 12¼*d.* ℔ is 61*l.* 5*s.* -				69	10	8¼
	Received also by the same Post, from said *Lestock*, Sales of said Brocade, Nt. Proceeds amounting to 189*l. Eng.* my ⅓ being 63*l. English*, at 10⅝, is						
		l.	*s.*	*d.*			
.10	To *Abel Archer*, *Nantz*, my Account for my ⅓ first Cost - - -	61	5	0			
.13	To Profit and Loss my ⅓ Nt. Gain -	8	5	8¼			
		69	10	8¼			

DUBLIN, 23d *May*, 1802.

					£.	s.	d.
.12	*John Bird* Dr. to Narrow Modes, in Company 4, - - - -	*l.*93	3	4			
.12	Sold him at 6 Months, 14 pieces Do. containing 860 Aunes at 2*s.* 2*d.* ℔ - - -				93	3	4
	28th.						
	Sundries Dr. to *John Bird*, -	*l.*93	3	4			
	Received for Narrow Modes of Co. 4, sold him yesterday, with liberty to discount the debt when he thought proper	*l.*	*s.*	*d.*			
. 1	Cash received from him - -	90	7	6			
.12	Narrow Modes in Co. 4, for 6 Months Disct. allowed him - - - -	2	15	10			
					93	3	4
. 5	*Loftus* and Co. of *Paris*, on our Acct. of Exa. in Co. Dr. to *Thomas Preston* - - -	*l.*204	3	4			
. 7 . 8	For his Bill on *Peter Lamotte*, to said *Loftus* and Co. at Usa. Remitted them this day 4000 Livres Tournois, value in Account with said *Preston*, at 12¼*d.* ℔ Livre -				204	3	4
	30th.						
	Sundries Dr. to Narrow Modes in Co. 4, *l* 129	0	0				
	Having taken to Acct. of Co. 2, each half, the remainder of the Modes in Co. 4. *viz.*						
	15 Pieces containing 1290 Aunes, at 2*s.* ℔ -				129	—	—
		l.	*s.*	*d.*			
. 7	*Thomas Preston* for his half -	64	10	0			
.12	Narrow Modes in Co. 2, for my half is	64	10	0			
.12		129	0	0			

DUBLIN, 31st *May*, 1802.

					£.	s.	d.
.12	Narrow Modes, in Co. 4, Dr. to Sundries	*l.*177	9	2			
	Closed said Acct. and sent each Partner an Account Sales, *viz.*	*l.*	*s.*	*d.*			
.8	To Commission for my Provision on 265*l.* 3*s.* 4*d.* the Total Sales, at ½ ℔ Cent.	6	12	7			
.1	To Cash, for after charges (not posted till now) - - -	0	14	11			
.3	To *Lewis Lestock, London*, his Account for his ⅓ of the Nt. Proceeds -	81	0	0			
.4	To *Abel Archer, Nantz*, his Acct. for his ⅓ of do. -	81	0	0			
.13	To Profit and Loss, for my ⅓ Nt. Gain -	8	1	8	177	9	2
.1	Cash Dr. to Sundries -	*l.*421	0	6			
	Received this Month ℔ Cash-book -		-		421	—	6
.1	Sundries Dr. to Cash - -	*l.*12	14	11			
	Paid this Month, ℔ Cash-book - -				12	14	11
	1st *June*						
.12 — .5	*Lewis Lestock*, of *London*, for Co. 2. our Acct. Dr. to *Loftus* and Co. of *Paris*, our Account of Exa. in Company - -	*l.*125	0	0			
	For *George Usher* on *Michael Clancy*, my Favour at Usa. Remitted the former this Day 113*l.* 2*s.* 5½*d. English*, Exchange at 10½ ℔ Cent. is *Irish* 125*l.* for which delivered said *Usher* my Bill on the latter at Usa. his Favour, for 2400 Livres Tournois at 12½ ℔ Livre -				125	—	—
	4th.						
.1	Cash Dr. to Ship *Bonadventure* -	*l.*45	0	0			
.2	Settled Accounts with *Joseph Miller*, Master of said Ship, and received from him my share of the Balance of his Account of the Freight and Disbursements since *December* last. - -				45	—	—

DUBLIN, 7th *June*, 1802.

					£.	s.	d.
	Sundries Dr. *Peter Lachere* of *Rouen*, his Account	*l.*188	15	7			
	For Balance due to me ℔ Abstract furnished him, closed by the following.						
		l.	*s.*	*d.*			
.11	Said *Lacherre* our Account Co. 2, for Balance thereof, 600 livres, at 12*d.* ℔ Livre - -	30	0	0			
.9 — .3	*Lewis Lestock* of *London*, my Account for my Bill on himself at sight, remitted him Account said *Lacherre*, pursuant to his Letter of 31st ultimo, 143*l.* 13*s.* 10*d.* *English*, Exchange at 10¼ ℔ Cent.	158	15	7			
					188	15	7
	10th.						
.1	Cash Dr. to Sundries - -	*l.*600	0	0			
	Received from *Anthony Archer* and Co. my proportion of Profit and part Stock in said Co. having admitted *Daniel Davis* as Partner, and our Capital to remain as at first 10,000*l.* *viz.*						
		l.	*s.*	*d.*			
.13	To Profit and Loss, for my ¼ of 400*l.* the Nt. Gain by Trade -	100	0	0			
.6	To Adventure in Co. with *Anthony Archer* and Co. for my ¼ of 2000*l.* paid in by said *Davis*. - -	500	0	0			
					600	—	—
	11th.						
	Sundries Dr. to *Benjamin Bewley* -	*l.*164	9	0			
		l.	*s.*	*d.*			
.5	Adventure in Co. with *Ben. Bewley*, for 3 Chests Green Tea, and 3 Ditto Bohea, delivered me by said *Bewley*, Amount 300*l.* his ⅓ being - -	102	0	0			
.1 — .4	Cash received for Balance of his Account ℔ Abstract furnished him this day	62	9	0			
					164	9	—
.13 —	Tea Dr. to Adventure in Co. with *Ben. Bewley*	*l.* 306	0	0			
.5	For 3 Chests Green and 3 Ditto Bohea, belonging to said *Bewley* and me, taken out of his hands on my proper Account, Nt. 200℔ valued to - -				306	—	—

DUBLIN, 14th *June*, 1802.

		£.	s.	d.
.3	Ship *Providence* Dr to Cash - - *l*.30 0 0			
.1	*David Denham*, Master of said Ship, has brought in his Account of Freights, Wages, Disbursements, *&c.* by the Balance whereof there appears due to him 60*l.* my ½ whereof I have paid him, is - -	30	—	—
	18th.			
	Sundries Dr. to *Lewis Lestock, London*, his Account - - - - *l*.212 15 10¼			
	For Balance due to me ℔ Abstract furnished him this Day, closed by the following Articles, pusuant to his Letter of the 12th Instant, *viz.*			
	l. s. d.			
.12	*Lewis Lestock* Co. 2, our Account for Balance due to him thereon, 66*l.* 17*s.* 6¾*d. Eng.* Exchange at 11*d.* ℔ cent. 74 4 8½			
.9	Said *Lestock*, my Account for so much I Debit him therein 124*l.* 16*s.* 6½*d. Eng.*			
.3	Exchange at Do. - - 138 11 1¾	212	15	10¼
	21st.			
	Sundries Dr. to *Loftus* and Co. of *Paris*, our Account of Exchange in Company - - *l*.192 12 9¾			
	For my bill on said *Loftus* and Company, at Usance, favour *Abel Archer*, of *Nantz*, remitted him this Day 3774 Liv. 3 sols. 6 den. Tournois, Exchange at 12¼*d.* ℔ Livre, for Balance of the following:			
	l. s. d.			
.4	Said *Archer* his Account for 754 liv. 3 sols. 6 den. due to him thereon at 12¼*d.* ℔ 38 9 10¾			
.10	Do. my Account, for 3020 Livres due to him thereon at 12¼ ℔ - 154 2 11			
.5		192	12	9¾

DUBLIN, 23rd *June*, 1802.

					£.	s.	d.
.1	Cash Dr. to Sundries in Co. 2. -	*l.*109	10	0			
	Received from *Richard Ruby*, for the following sold him:						
		l.	*s.*	*d.*			
.5	To Claret for 6 hhds. at 45*l.* ℔ tun -	67	10	0			
.6	To Hops, for 2 bags, Wt. 7 C. at 6*l.* ℔	42	0	9			
					109	10	—
	26th.						
.4	*Lofius* and Co of *Paris*, their Account, Dr. to Do. our						
—	Account of Exchange in Company -	*l.*100	14	5			
,5							
	For balance due to me on the latter Account, carried to the Debit in the former, ℔ Abstract furnished this day, 1933 livres, 16 sols. 6 dens. Exchange at 12½ ℔				100	14	5
.5	*Lofius* and Co. our Account of Exchange in Co. Dr. to						
—	Sundries - - - - - -	*l.*16	13	10¾			
.4	To said *Lofius* and Co. their Account for their ½ Nt Profit on the Exch.	8	6	11½			
.13	To Profit and Loss for my ½ of Do. -	8	6	11¾			
					16	13	10¾
	28th.						
	Sundries Dr. to Rum in Company 2,	*l.*275	12	6			
	Divided between *Thomas Preston* and me, the remainder of our Rum; *viz.*						
		l.	*s.*	*d.*			
.7	*Thomas Preston*, for 7 Puncheons, containing 740 Gallons at 3*s* 9*d.* ℔	138	15	0			
13.	Rum for 7 do. taken to my own Account,						
—	qt. 730 Galls. at 3*s.* 9*d.* ℔ -	136	17	6			
.8					275	12	—
	Leakage on the whole Cargo 70 Gallons.						

DUBLIN, 30th *June* 1802.

					£.	s.	d.
	Sundries in Co. 2. Dr. to Sundries	*l.*577	2	0			
	Closed such Accounts in said Company, as are already furnished, *viz.*						
		l.	*s.*	*d.*			
5,6	Claret, Hops and Rum. The Total of the Sales amounting to - - -	909	10	6			
		l.	*s.*	*d.*			
.7	To *Thomas Preston* for his Half -	499	15	3			
.13	To Profit and Loss, for my Half of the Nt. Gain - - - -	77	6	9			
					577	2	—
—	Sundries Dr to Sundries -	*l.*35	8	7½			
	For the following Articles, to be carried at once to said *Preston's* Account, and Profit and Loss, *viz.*						
		l.	*s.*	*d.*			
.7	*Thomas Preston*, for his half - -	17	14	3¾			
.13	Profit and Loss, for my half - -	17	14	3¾			
		35	8	7½			
		l.	*s.*	*d.*			
.8	To Commission for my Provision on 723*l.* 18*s.* [the total of the Sales of the Claret, Hops, and 4 Puncheons of Rum sold in said Co. 2] at 2½ ℘ Cent.	18	1	11¼			
.13	To Charges, for Cellarage of said Wares	15	0	0			
	Petty Charges paid on Do (too troublesome to be divided on each particular Account) -	2	0	0			
.12	To *Lewis Lestock*, for Compny 2, our Account, Lost by Exchange -	0	6	8¼			
					35	8	7½

DUBLIN, 30th *June*, 1802.

					£	s.	d.
.15	Charges Dr. to Cash, - -	*l.*155	0	0			
—	Laid out these 6 Months ☞ Book of Charges, *viz.*						
.1		*l.*	*s.*	*d.*			
	For Ware-House Rents, and other Charges of Merchandize -	25	0	0			
	House Rent, and House Expenses	90	0	0			
	Pocket Expenses and Apparel	40	0	0			
					155	—	—
.1	Cash Dr. to Sundries - - -	*l.*816	19	0			
—	Received this Month ☞ Cash-book -		-		816	19	—
.1	Sundries Dr. to Cash - -	*l.*187	0	0			
—	Paid this Month, ☞ Cash-book -		-		187	—	—

End of the third JOURNAL.

LEGER

L E G E R,

No. III.

[C.]

1802.

The ALPHABET to the LEGER, No. III.

A.		B.		C.	
	F°.		F°.		F°.
Archer Abel *m. a.*	4	Bills and Notes	2	Cash -	1
Adv. in Co. with Ben. Bewley,	5	Bonds -	2	Claret in Co. with Thomas Preston	5
		Bewley Ben.	4		
Adv. in Co with A. Archer, *&c.*	6	Burgundy Wine, Co. 2.	11	Commission -	8
				Charges -	13
Archer Abel, Co. 2, *o. a.*	10	Bencarlo Red Wine, Co. 2.	11		
Archer Abel, *m. a.*	10	Bird, John -	12		
		Balance -	14		

D.		E.		F.	
	F°.		F°.		F°.

G.		H.		I.	
	F°.		F°.		F°.
General Account of Wares	1	Hall Edward *m. a.*	4		
		Hops in Co. 2.	6		
		Hall Edward, Co. 2, *o. a.*	10		

K.		L.		M.	
	F°.		F°.		F°.
		Lestock Lewis *h. a.*	3		
		Lacherie Peter *h. a.*	3		
		Loftus and Co. *t. a.*	4		
		Loftus and Co. *o. a.* of Exch. in Co.	5		
		Lestock Lewis *m. a.*	9		
		Lacherre Peter Co. 2, *o. a.*	11		
		Lestock Lewis Co. 2. *o. a.*	12		

N.	F°.
Narrow Modes Co 4.	12
Narrow Modes Co. 2.	12

O.	F°.

P.	F°.
Pike, Eben, Cork,	3
Pearson J. *h. a.* Rum	3
Preston, Thomas	7
Profit and Loss	13

Q.	F°.

R.	F°.
Ruby, Richard	7
Rum in Co. 2.	8
Rum -	13

S.	F°.
Stock -	1
Sugar -	2
Ship Bonadventure	2
Ship Providence	3
Swift and Company	3
Sugar Co. 2.	6

T.	F°.
Tea, Co. 4.	9
Tea, - -	13

X.	F°.

V.	F°.
Voyage to Rochelle ☞ Ann & Mary Co. 2.	7
— to Nantz ☞ Mary Ann Co. 2.	8
— to Cadiz ☞ Hopeful Co. 2.	8
— to Rouen ☞ Rover Co. 2.	9
— to London ☞ Mermaid Co. 4.	9
— From Cadiz to London ☞ the St. Jago Co. 2.	10
— from Nantz to London ☞ the Ann and Mary Co. 4.	10
— to Nantz ☞ Bonadventure Co. 4	11
— from London to Nantz ☞ the George Co. 2. -	12
— from London to Nantz ☞ the George Co. 4. -	12

W.	F°.
Wares from Leghorn	1
Wares from Nantz Co. 2.	11

Y.	F°.

Z.	F°.

Stock Dr.

1802				£.	s.	d.
Jan.	1	By Sundries for the Total of my Effects and Debts passive - - -		420	5	11½
		To Balance, being my Neat Capital	14	5518	9	7½
				5938	15	7

Cash Dr.

1802				£.	s.	d.
Jan.	1	To Stock, remaining in my hands, ☞ Leger B	1	875	12	0¼
		To do. received from my Father as a Gift -		2000	—	—
	31	To Sundries received this month ☞ Cash-book		285	3	—
Feb.	28	To do. - for do. -		186	13	6
Mar	31	To do. - for do. -		1040	—	—
Apr	30	To do. - for do. -		165	—	—
May	31	To do. - for do. -		421	—	6
June	30	To do. - for do. -		876	19	—
				5790	8	0¼

Claret Dr.

1802			Tun.	Hhd.		£.	s.	d.
Jan	7	To Stock remaining unsold, as ☞ Leger B - -	4	2	1	135	—	—
		To Profit and Loss, gained by this Account - -			13	9	—	—
			4	2		144	—	—

Wares from Leghorn Dr.

1802			Chests Florence Wine.	Oil		£.	s.	d.
Jan.	1	To Stock, for Cost of - -	50	50	1	205	—	—
		To Profit and Loss, gained by this Account - -			13	34	1	—
			50	50		239	1	—

1802		Contra Cr.		£.	s.	d.
Jan.	1	By sundries for the total of my effects and debts active - - - -		5766	4	8½
		By profit and loss, for my Nt. gain these 6 months past - - -	13	172	10	10½
				5938	15	7

1802		Contra Cr.				
Jan.	31	By Sundries paid this month ℔ Cash-book		2783	—	8
Feb.	28	By do. - for do. -		441	5	11½
Mar	31	By do. - for do. -		221	—	—
Apr.	30	By do. - for do. -		585	11	3
May	31	By do. - for do. -		12	14	11
June	30	By do. - for do. -		187	—	—
		By balance in my hands - -	14	1559	15	2¾
				5790	8	0¼

1802		Contra Cr.	Tun.	Hhd.				
Jan.	7	By Claret in Co. 2, taken to said Acct.	4	2	5	144	—	—

1802		Contra Cr.	Chests Florence Wine.	Chests Oil				
Jan.	1	By Stock, for sales of - -	24	17	1	110	9	—
	5	By Sundries, delivered *Benjamin Bewley* for our account - -	26	33		128	12	—
			50	50		239	1	—

1802		Sugar	Barbadoes single C.	Refined doub. C.	C.		£.	s.	d.
Jan	1	To stock, for cost, &c. of	200	14	14	1	349	—	—
		To profit and loss gained hereby - - -	—	—	—	13	29	2	—
			200	14	14		378	2	—

1802		Bills and Notes	l.	s.	d.	No.		£.	s.	d.
Jan.	1	To Stock, for *Charles Carleton's* Note payable 1st *Feb.* on hands, for	50	0	0	1	1	49	10	—
		——— *John Clark's* payable 10th instant -	30	0	0	2	1	29	14	7
April	2	To tea in Co. 4, for *John Johnson's* 3 notes,								
		1 payable 1st *May*	50	0	0	3	9	50	—	—
		1 payable 1st *June*	50	0	0	4	—	50	—	—
		1 payable 1st *July*	42	10	0	5	—	42	10	—
	13	To do. for an accepted bill on *Digby* and Co. pay. 1st *May*	70	0	0	6	9	70	—	—
	27	To Sundries, for 1 do. on do. payable 1st Do.	80	0	0	7		80	—	—
		To Profit and loss, gained hereby -					13		1	4½
								371	15	11½

1802		Bonds						£.	s.	d.
Jan.	1	To Stock, for *Henry Harding's* bearing Interest since 25th *October* last - - -					1	500	—	—
		To Profit and Loss, gained hereby -					13	15	—	—
								515	—	—

1802		Ship Bonadventure						£.	s.	d.
Jan.	1	To Stock, for ¾ of her present Value -					1	300	—	—
		To Profit and Loss gained hereby - -					18	45	—	—
								345	—	—

1802		Contra	Barbadoes doub. C.	Refined single. C.	C		£.	s.	d.
					Cr.				
Jan.	1	By Stock, for Sales of -	29½	2	4	1	77	16	—
	12	By Sundries, put into Co 2.	170½	12	10		300	6	—
			200	14	14		378	2	—

1802		Contra	l.	s.	d.	No.		£.	s.	d.
						Cr.				
Jan.	10	By Advent. in Company with *Ben. Bewley* for *John Clark's* Note paid him -	30	0	0	1	5	30	—	—
Feb.	5	By Sundries, for *Charles Carleton's* payable 10th inst.	50	0	0	2	—	50	—	—
Apr.	29	By Sundries, for *John Johnson's* 3 Notes passed *Thomas Hall*								
		1 payable 1st *May*	50	0	0	3	—	50	—	—
		1 do. 1st *June*	50	0	0	4	—	49	14	9
		1 do. 1st *July*	42	10	0	5	—	42	1	2½
May	1	By Cash, for *Digby* and Co. payable this Day -	70	0	0	6	1	70	—	—
		——— Do's payable do.	80	0	0	7	—	80	—	—
								371	15	11½

1802		Contra					£.	s.	d.
						Cr.			
Mar.	26	By Cash, received for *Henry Harding's* bond with Interest - - - - - -				1	515	—	—

1802		Contra					£.	s.	d.
						Cr.			
June	4	By Cash, for my half the balance of freights, *&c.* from the master - -				1	45	—	—
		By balance, for ¾ of her present value - -				14	300	—	—
							345	—	—

1802		Ship Providence Dr.		£	s.	d.
Jan.	1	To Stock, for half her present value -		275	—	—
June	14	To Cash, for half the balance of account of freight, *&c.* paid the master - -		30	—	—
				305	—	—

1802		Swift and Company Drs.				
Jan.	1	To Stock due me ☞ Leger B. - -	1	336	10	—
Apr.	16	To *Benjamin Bewley*, for my Draft on him	4	100	—	—
		To balance due to you - - -	14	82	15	4
				519	5	4

1802		Lewis Lestock of London *H. A.* Dr.				
Jan.	21	To Stock, due me ☞ Leger B. -		224	19	2¼
Feb.	17	To Sundries, for your ⅓ amount invoice of 170 score linen, ☞ the *Mermaid* - -		94	9	—
Mar	26	To Sundries, for your ⅓ amount invoice of 14 hhds. tallow, consigned *Abel Archer*, account Co. 4, - - - -		70	7	8
				389	15	10¼

1802		Peter Lacherre, Rouen, *H. A.* Dr.				
Jan.	1	To Stock, due me ☞ Leger B. - -	1	188	15	7

1802		Eben Pike, Cork, *H. A.* Dr.				
Jan.	1	To Stock due me ☞ Leger B. - -	1	14	1	4

1802		J. Pearson, Barbadoes, *H. A.* Rum Dr.	Gallons.				
Jan.	1	To Stock, for Charges on - -	2200	1	220	—	—
Feb.	1	To Sundries, for after charges, and beef sent in return, as ☞ sales -			170	9	—
			2200		390	9	—

1802		Contra Cr.		£.	s.	d.
		By Balance for half her present value -	14	275	—	—
		By Profit and Loss, lost by this Account -	13	30	—	—
				305	—	—

1802		Contra Cr.				
Jan.	19	By Adventure in Co. with *Ben. Bewley* for his Draft on me your Favour - - -	5	160	—	—
Mar.	2	By Sundries, for *Lewis Lestock's* Draft on me your Favour - - - - -		155	2	—
	23	By *Loftus* and Company, our Exchange Account for your Draft on them - -	5	203	3	4
				519	5	4

1802		Contra Cr.				
Apr.	14	By Tea, in Co. 4, for your $\frac{1}{3}$ Nt. Proceeds	9	96	—	—
May	31	By Narrow Modes in Co. 4, for your $\frac{1}{3}$ Nt. Proceeds - - -	12	81	—	—
June	18	By Sundries, for Balance hereof - -		212	15	$10\frac{1}{4}$
				389	15	$10\frac{1}{4}$

1802		Contra Cr.				
June	7	By Sundries, for Balance hereof - -		188	15	7

1802		Contra Cr.				
Feb.	21	By Sundries for my Bill on you Fav. *E. Harvey*		14	1	4

1802		Contra Cr.	Gallons				
Jan.	1	By Stock for Sales of - -	218	1	43	12	—
Feb.	3	By Sundries, taken to Account Co. 2, the Remainder - -	1982		346	17	—
			2000		390	9	—

1802	Benjamin Bewley Dr.		£.	s.	d.
Jan	1 To Stock ℔ Leger B. - -	1	63	2	—
	5 To Wares from *Leghorn*, for your $\frac{1}{3}$ thereof	1	42	17	4
Feb.	9 To Advent. in Co. with said *Bewley*, for my $\frac{1}{3}$ Nt. Proceeds of Florence Wine and Oil	5	94	—	—
	28 To Do. for my $\frac{2}{3}$ Nt. Proceeds of 65 Tubs Butter, ℔ the *William* and *Mary*, for *Rouen*	5	76	—	—
Mar	18 To Sundries, for amount of Claret, Hops and Rum payable at 3 months - - -		65	—	—
Apr.	10 To Adventure to *London*, in Co. with said *Bewley* for my $\frac{2}{3}$ Nt. Proceeds of Spice - -	5	100	—	—
	24 To *Lewis Lestock, London*, my Account for your $\frac{1}{3}$ Amount Invoice of 5 Chests Green tea and 3 Do. Bohea - - - - - -	9	99	9	—
			540	8	4

1802	Loftus and Co. Paris, *T. A.* Dr.				
June	26 To Do. our Account of Exchange in Company, for Balance due to me in that Account brought to your Debit herein, 1933 Livres 16 sols 6 den. Exa. at $12\frac{1}{2}d$ ℔ - - -	4	100	14	5

1802	Edward Hall, Cadiz, *H. A.* ~~Frnc~~ Dr.				
Apr.	29 To Sundries for your Bill on me to *Thomas Hall*		133	6	$11\frac{1}{2}$

1802	Abel Archer, Nantz, *H. A.* Dr.				
Feb.	27 To Sundries for your $\frac{1}{3}$ Amount Invoice of 170 Score Linen, consigned *Lewis Lestock* of *London* Account Co. 4. - - - -		94	9	—
Mar.	30 To. Do. for your $\frac{1}{3}$ Amt. Invoice of 14 Hhds. Tallow consigned your Account said Co.		70	7	8
June	21 To *Loftus* and Co. our Account of Exa. in Co. for part of my Bill on them for Balance of this Acct. 754 Livres 3 sols. 6 den. Ex. $12\frac{1}{2}d$ ℔ Livre - - - - - -	5	38	9	$10\frac{3}{4}$
			203	6	$6\frac{3}{4}$

1802		Contra Cr.		£.	s.	d.
Jan.	2	By Adventure in Co. with said *Bewley*, for my $\frac{2}{3}$ of Fruit - - - - - -	5	76	—	—
	10	By Do. for my Receipt in full for Bala. hereof	5	29	19	4
Mar.	12	By Cash, for my $\frac{2}{3}$ Nt. Proceeds of Sundries, whose Sales are closed - -	1	170	—	—
Apr.	16	By *Swift* and Company, for my Draft on you their Favour - - - - -	3	100	—	—
June	11	By Sundries, for Balance of this Acct. -		164	9	—
				540	8	4

1802		Contra Cr.		£.	s.	d.
Jan.	1	By Stock, due to you ℔ Leger B. - -	1	28	15	5
June	26	By said *Loftus* and Co. our Acct. of Exa. in Co for your $\frac{1}{2}$ Nt. Profit on the Exa. - -	5	8	6	$11\frac{1}{2}$
		By Balance due to me - - -	14	63	12	$0\frac{1}{2}$
				100	14	5

1802		Contra Cr.		£.	s.	d.
Jan.	1	By Stock, due to you ℔ Leger B. - -	1	133	6	$11\frac{1}{2}$

1802		Contra Cr.		£.	s.	d.
Jan.	1	By Stock, due to you ℔ Leger B. - -	1	26	6	$6\frac{3}{4}$
Apr.	14	By Tea in Co 4, for your $\frac{1}{3}$ Nt. Proceeds of 2 Chests Green and 3 Do. Bohea, ℔ the *Mermaid* from *London* - - - -	9	96	—	—
May	31	By Narrow Modes Account Co. 4, for your $\frac{1}{3}$ Nt. Proceeds of 30 Pieces, ℔ the *Bonadventure*	12	81	—	—
				203	6	$6\frac{3}{4}$

1802		Adventure in Co. with Ben. Bewley, $\frac{1}{3}$ for *H. A.* and $\frac{2}{3}$ for *M. A.* Dr.		£.	s.	d.
Jan.	2	To said *Bewley*, for my $\frac{2}{3}$ of Oranges, Lemons and Olives, bought by him for our Account	4	76	—	—
	5	To Wares from *Leghorn*, for my $\frac{2}{3}$ of 26 Chs. of Flor. Wine 33 do. Oil put into Co. by me	1	85	14	8
	10	To Sundries, for $\frac{2}{3}$ Inv. of 65 Tubs Butter shipped by him on the *William* and *Mary*, for *Rouen*	—	70	—	—
	19	To *Swift* and Co. for my $\frac{2}{3}$ Co. of 200 Pieces of Linen, shipped by him for *London* -	3	160	—	—
Mar	5	To Adv. in Co. with said *Bewley*, for my $\frac{2}{3}$ Invoice of Spice, received by him from *London*	5	180	—	—
Apr.	24	To *Lewis Lestock* of *London*, my Account for my $\frac{2}{3}$ amount invoice of 3 Chests Green and 3 Do. Bohea, received by him on our Account	9	198	18	—
June	11	To *Ben. Bewley*, for his $\frac{1}{3}$ of 3 Chests Green Tea and 3 Do. Bohea, having taken the whole to myself *a.* - - - - -	2	102	—	—
		To Profit and Loss, gained by this Account	13	67	7	4
				940	—	—

1802		Loftus and Co. of Paris, *O. A.* of Exchange Dr.	Livres	Exch. d.		£.	s.	d.
Jan.	4	To Cash for *William Warren's* Bill on *Peter Lamotte* - -	2500	12	1	125	—	—
Feb.	25	To Sundries, for *John Connor's* Bill on Do. - -	2000	$12\frac{1}{4}$	—	102	1	8
Mar	2	To *Swift* and Co. for your Bill on *Lewis Lestock* - -	3000	11	3	151	5	—
	27	To Ditto for their Bill on you	4000	$12\frac{1}{4}$	3	204	3	4
May	28	To *Thomas Preston*, for his bill on *Peter Lamotte* - -	4000	$12\frac{1}{4}$	7	204	3	4
June	26	To Sundries, for Nt. Profit on the Exchange - - -				16	13	$10\frac{3}{4}$
			15500			803	7	$2\frac{3}{4}$

1802		Claret in Co. with Thomas Preston, each Half, (Co. 2.) Dr.	Tun	Hhd.		£.	s.	d.
June	7	To Claret, for my Half of -	9		1	144	—	—
Jan.	30	To Sundries, for the closing of this Account - - - -				239	10	—
			9			383	10	—

1802		Contra	Cr.	£.	s.	d.
Feb.	1	By Cash, for my Nt. proceeds of Oranges, Lemons and Olives - -	1	84	—	—
	9	By *Ben. Bewley*, for my $\frac{2}{3}$ Nt. Proceeds of 26 Chests of Florence Wine, and 33 Ditto of Oil	4	94	—	—
	20	By said *Bewley*, for my $\frac{2}{3}$ Nt. Proceeds of Butter ℔ the *William* and *Mary* for *Rouen* -	4	76	—	—
Mar	5	By Adventure in Co. with said *Bewley*, for my $\frac{2}{3}$ Nt. Proceeds of 200 Pieces Linen -	5	180	—	—
Apr.	10	By Sundries, for my $\frac{2}{3}$ Nt. Proceeds of Spice, received from *London* - -		200	—	—
June	11	By Tea, for 3 Chests Green Tea, and 3 Ditto Bohea, received from said *Bewley*, on my Account, amounting to - -	13	306	—	—
				940	—	—

1802		Contra	Livres	Cr. Exch. d.		£.	s.	d.
Jan.	29	By Cash for *J. Morreau's* Bill on *Augustine Clark* - -	3840	$12\frac{1}{2}$	1	200	—	—
Mar	4	By Ditto for my Bill on you to *William Ford* - -	3552	$12\frac{1}{2}$	1	185	—	—
June	1	By *L. Lestock*, Co. 2, *o. a.* for my Bill on you to *George Usher*	2400	$12\frac{1}{2}$	12	125	—	—
	24	By Sundries, for my Bill on you to *Abel Archer* - -	3774 3s.6den.	$12\frac{1}{2}$		192	12	$9\frac{1}{4}$
	26	By said *Loftus* and Co. *t. a.* for Balance due to me herein, carried to your Debit in that Acct.	1933 16s.6den.	$12\frac{1}{2}$	4	100	14	5
			15500			803	7	$2\frac{1}{4}$

1802		Contra	Ton.	Cr. Hhd.		£.	s.	d.
Jan	17	By Cash, sold to *Richard Pike* -	1		1	40	—	—
Feb.	18	By Sundries, sold to *Mat. Morden*	2			80	—	—
	27	By Ditto sold to *Anthony Armstrong*	2			82	—	—
Mar	18	By *Ben. Bewley*, sold to Ditto -		2	4	22	—	—
Apr.	27	By Sundries, sold to *Richard Homan*	2			92	—	—
June	23	By Cash, sold to *Richard Ruby* -	1	2	1	67	10	—
			9	4		383	10	—

			£.	s.	d.
1802		Adventure in Co. with Anthony Arthur, Ben. Butler, and Constantine Cooper, each $\frac{1}{4}$ (Co. 4.) Dr.			
Jan.	11	To Cash, paid my $\frac{1}{4}$ of 10,000*l.* being the joint Capital in said Company	12500	—	—

				Barbadoes doub.	Refined single				
1802		Sugar (in Co. 2.) Dr.	C.	C.	C.				
Jan.	12	To Sugar, for my half of a Parcel put in by *Thomas Preston* and me	170½	12	50	2	255	3	—
		To Balance for Sales of	50	12	16	14	215	12	—
			220½	24	66		470	15	—

			Cwt.				
1802		Hops (in Co.) Dr.					
Jan.	14	To *Thomas Preston*, for my half of	42	7	105	—	—
June	30	To Sundries for the closing of this Account			147	—	—
			42		252	—	—

1802		Contra	Cr.	£.	s.	d.
June	10	By Cash, for my $\frac{1}{4}$ of 2000*l.* paid in by *Daniel Davis* - - - -		1 500	—	—
		By Balance for my $\frac{1}{5}$ of 10000*l.* being the joint Capital in said Company - -		14 2000	—	—
				2500	—	—

1802		Contra	Cr.					
			Barbadoes *C.*	single *C.*	doub. *C.*			
Jan.	26	By *Richard Ruby* sold him	$9\frac{3}{4}$	4	8	7	77	13 —
Feb.	18	By Sund. sold *M. Morden*	$10\frac{1}{4}$		8		62	7 —
	27	By Do. sold *A. Armstrong*	20	8			61	12 —
May	14	By Cash, sold *John Archer*	10			1	14	— —
		By Balance for half Cost of	$170\frac{1}{2}$	12	50	14	255	3 —
			$220\frac{1}{2}$	24	66		470	15 —

1802		Contra	Cr. Cwt.			
Feb.	6	By *Thomas Preston* sold *D. Donovan* -	7	7	42	— —
	18	By Sundries sold *Matthew Morden* -	$10\frac{1}{2}$		63	— —
	27	By Sundries, sold *Anthony Armstrong*	14		84	— —
Mar	18	By *Ben. Bewley*, sold him - -	$3\frac{1}{2}$	4	21	— —
Jnne	25	By Cash, sold *Richard Ruby* -	7	1	42	— —
			42		252	— —

1802		Thomas Preston Dr.		£.	s.	d.
Jan.	23	To Sundries for your ½ amount Invoice of 5 Tons Tallow, ℔ the *Ann* and *Mary* for *Rochelle*		75	17	—
Feb.	3	To *James Pearson* his Account Rum, for your half of 18 Puncheons, put in Co. 2 -	3	173	8	6
	5	To Sundries, for your half Amount Invoice of 100 Tubs Butter, and 1000lb Tanned Leather, ℔ the *Ann* and *Mary*, for *Nantz* -		92	10	—
	6	To Hops in Co. 2, for *D. Donovan's* Bill on you	6	42	—	—
	18	To Sundries, for *M. Morden's* Bill on you		102	13	6
	21	To Ditto for your half Amount Invoice of 200 Barrels Beef, ℔ the *Rover* for *Rouen* -		95	16	9
Mar	2	To *Swift* and Co. for your ½ Cost of Insurance on Hides, ℔ the *Hopewell* for *Cadiz* -	3	1	18	6
	15	To *Edward Hall*, Co. 2, *o. a.* for your ½ amount Invoice of Goods, consigned *Lewis Lestock* of *London* - - - -	10	100	—	—
Apr.	4	To *Abel Archer*, Co. 2, *o. a.* for your ½ amount Invoice of Paper and Wine, ℔ the *Catherine* from *Nantz* - - -	10	100	—	—
	7	To *Peter Lacherre*, Co. 2, *o. a.* for your ½ amount Invoice of 20 Hhds. Burgundy Wine, ℔ the *Rover* Galley from *Rouen* - -	11	125	—	—
	22	To *E Hall*, Co. 2, *o. a.* for your ½ amount Invoice 40 Hhds. Bencarlo Wine, ℔ the *Hopeful* Galley from *Cadiz* - - -	10	94	—	—
May	10	To *L. Lestock*, Co. 2, *o. a.* for your ¼ amount Invoice of 20 Ton of Lead, ℔ the *George* for *Nantz* - - - -	12	99	9	—
	30	To Narrow Modes, Co. 4, for your ½ of 18 Pieces taken to Co. 2. - - -	12	64	10	—
June	28	To Rum in Co. for ½ of 14 Puncheons, taken to your Account - - -	8	138	15	—
	30	To Sundries, for your ½ Charges on Claret, Hops and Rum - - -		17	14	3¾
		To Balance due to you - -	14	177	7	0½
				1500	10	7¼

1802		Voyage to Rochelle, per the Ann and Mary (Co. 2) Dr.				
Jan.	23	To Sundries, for my ½ amount Invoice of 10 Hhds. Tallow, consigned *James White*		75	17	—
		To Profit and Loss, gained hereby -	13	9	3	—
				85	—	—

1802		Richard Ruby Dr.				
Jan.	26	To Sugar, Co. 2, for amount of Sundries, payable at 3 Months - -	6	77	13	—

1802		Contra Cr.		£.	s.	d.
Jan.	14	By Hops in Co. 2, for my ½ of 12 bags delivered me to sell for our joint Account -	6	105	—	—
Feb.	5	By Sundries, for Butter furnished by you, Account Co. 2 - - -		130	—	—
	21	By Sundries, for my Bill on you to *Edw. Harvey*		87	10	—
Mar	20	By *Abel Archer*, Co. 2, our Account for your ½ Nt. Proceeds of Butter and Tanned Hides, ℔ the *Ann* and *Mary* - - -	10	100	—	—
Apr.	7	By *Peter Lacherre*, Co. 2, our Account for your ½ Nt. Proceeds of 200 Barrels Beef, ℔ the *Rover* Galley - - -	11	110	—	—
	22	By *Edward Hall*, Co. 2, our Account for your ½ Nt. Proceeds of Hides, ℔ the *Hopeful* Galley for *Cadiz* - - -	10	115	—	—
	29	By Sundries, for my Bill on you to *Thomas Hall*		149	11	0¼
May	28	By *Loftus* and Co. our Exchange Account for your Bill on *Peter Lamotte* - -	5	204	3	4
June	30	By Sundries, for your ½ Nt. Proceeds of Claret, Hops and Rum - - -		499	15	3
				1500	19	7¼

1802		Contra Cr.				
Mar	7	By Cash, for my ½ Nt. Proceeds of 10 Hhds. Tallow - - - -	1	85	—	—

1802		Contra Cr.				
May	3	By Cash, received in full - -	1	77	13	—

					£.	s.	d.
1802		**Commission**		**Dr.**			
		To Profit and Loss, gained by this Account		13	72	14	1¼

1802		**Rum (in Co. 2.)**		**Dr.**				
				Gallons				
Feb.	3	To *James Pearson*, his Account Rum for my half of 18 Puncheons -	1982	3	173	8	6
June	30	To Sundries, for the closing of this Account - - -			190	12	—
			1982		364	—	6

1802		**Voyage to Nantz, per the Ann and Mary, Co. 2,**		**Dr.**			
Feb.	5	To Sundries, for my half Cost Butter and Leather, consigned *Abel Archer* - -			92	10	—
		To Profit and Loss, gained by this Account		13	7	10	—
					100	—	—

1802		**Voyage to Cadiz, per the Hopeful Galley, Co. 2,**		**Dr.**			
Feb	11	To Sundries, for my half Cost of Hides, consigned *Edward Hall* - -			102	10	—
Mar	2	To *Swift* and Company for my half Premio of insuring said Hides - - -		3	118	6	
		To Profit and Loss, gained by this Account		13	10	11	6
					115	—	—

1802		Contra Cr.	l.	s.	d.	℔ C.		£.	s.	d.
Jan.	23	By Sundries, for my Provision on -	148	0	0	at $2\frac{1}{2}$		3	14	—
Feb.	3	By *James Pearson*, his Account Rum, for ditto on	544	12	0	at ditto	3	13	12	2
	11	By Voyage to *Cadiz*, Co. 2, for ditto on -	200	0	0	at ditto	8	5	—	—
	21	By Sundries, for ditto on	187	0	0	at ditto		4	13	6
	27	By ditto for ditto on	276	8	$9\frac{1}{4}$	at ditto		6	18	$2\frac{1}{2}$
Mar	30	By ditto for ditto on	206	0	0	at ditto		5	3	—
Apr.	14	By Tea, in Co. 4, for ditto on	357	10	0	at ditto	9	8	18	9
May	31	By Narrow Modes, Co. 4, for ditto on -	265	3	4	at ditto	12	6	12	7
June	30	By Sundries, for ditto on	723	18	0	at ditto		18	1	$11\frac{1}{4}$
								72	14	$1\frac{3}{4}$

1802		Contra Cr.	Gallons.			
Feb.	27	By Sundries, sold *Anthony Armstrong* -	222		44	8 —
Mar	18	By *Ben. Bewley*, sold him - -	110	4	22	— —
May	14	By Cash, sold *John Archer* - -	110	1	22	— —
June	28	By Sundries, divided between *Thomas Preston* and me - - -	1470		275	12 6
		Leakage on the Whole -	70			
			1982		364	— 6

1802		Contra Cr.			
Mar	20	By *Abel Archer*, Co. 2, our Account for my half Nt. Proceeds of Butter - - -	10	100	— —

1802		Contra Cr.			
Apr.	22	By *Edward Hall*, Co. 2, our Account for my half Nt. Proceeds of Hides - -	10	115	— —

1802 **Tea in Co. with Lewis Lestock of London, and Abel Archer of Nantz, each One-third Dr.**

			Green ℔	Bohea. ℔		£.	s.	d.
Feb.	14	To *Lewis Lestock, London,* my Account for my ⅓ Invoice received ☞ the *Mermaid* -	400	600	9	92	8	—
	15	To Cash, paid Duty, *&c.* -			1	60	—	—
Apr.	14	To Sundries, for the closing of this Account - -				205	2	—
						357	10	—

1802 **Lewis Lestock, London, *M. A.* Dr.**

			£.	English. s.	d.	Ex.			s.	d.
Apr.	19	To Sundries, for my ⅓ Nt. Proceeds of 170 Score of Linen and 20 Pipes of Brandy, Account Co. 4	198	0	0	10⅝		219	—	9
May	21	To Sundries, for my ½ Nt. Proceeds of 20 Pieces Brocade, Acct. said Co.	63	0	0	10⅝		69	10	8¼
June	7	To *Peter Lacherre,* his Account for my Bill on you, Account said *Lacherre*	143	13	10	10½	3	158	15	7
		To said *Lestock,* his Acct. for so much I Debit you herein, pursuant to your Letter of the 12th Inst.	124	16	6½	11	3	138	11	1¾
			529	10	4½			585	18	2

1802 **Voyage to Rouen, per the Rover, Co. 2, Dr.**

Feb.	21	To Sundries, for my half Cost, *&c.* of Beef, consigned *Peter Lacherre,* for said Co. -	95	16	9
		To Profit and Loss, gained by this Account 13	14	3	3
			110	—	—

1802 **Voyage to London, per the Mermaid, Co. 4, Dr.**

Feb.	27	To Sundries, for my ⅓ of Linen, consigned *Lewis Lestock* - - - -	94	9	—
		To Profit and Loss, gained by this Account 13	12	17	1½
			107	6	1½

1802		Contra	Green ℔	Bohea ℔		£.	s.	d.
								Cr.
Feb.	25	By *Loftus* and Co. our Account of Exchange in Co. sold *Will. Ford*	200		5	70	—	—
Mar	10	By Gen. Acct. Wares, sold said *Ford*		200	10	70	—	—
Apr.	2	By Bills and Notes, sold *J. Johnson*	200	200	2	142	10	—
	13	By Sundries, sold *Chr. Kingston*		200		75	—	—
			400	600		357	10	—

1802		Contra	English. l.	s.	d.	Ex.		£.	s.	d.
										Cr.
Feb.	14	By Tea in Co. 4, for my $\frac{1}{3}$ Amt. Invoice of 2 Chests Green Tea and 2 ditto Bohea, ℔ the Mermaid	84	0	0	10	9	92	8	—
Apr.	24	By Sundries, for my Bill on you to *M. Clancy* -	270	0	0	$10\frac{1}{2}$		298	7	—
May	10	By Voyage from *London* to *Nantz*, in Co. 4, for my $\frac{1}{3}$ Amount Invoice of 40 Pieces Serge, consigned by you to *Abel Archer*	82	0	0	$10\frac{1}{2}$	12	90	12	2
		By Balances due to me -	93	10	$4\frac{1}{2}$	$8\frac{1}{2}$	14	101	6	$2\frac{3}{4}$
		By Profit and Loss, lost by Exchange - -					13	3	4	$9\frac{1}{4}$
			529	10	$4\frac{1}{2}$			585	18	2

1802		Contra								
										Cr.
Apr.	7	By *Peter Lacherre*, Company 2, our Account, for my half Nt. Proceeds of Beef -					11	110	—	—

1802		Contra								
										Cr.
Apr.	19	By *Lewis Lestock*, my Account for my Nt. Proceeds of Linen - - - -					9	107	6	$1\frac{1}{2}$

1802		General Account of Wares Dr.			£.	s.	d.
Mar	10	To Sund for 6 Hhds. Tallow bought of *W. Ford*			84	—	—

1802		E. Hall of Cadiz, for Co. 2, *O. A.* Dr.	Dollars	Exch. s.		£.	s.	d.
Apr.	22	To Sundries, for Nt. Proceeds of 210 *C.* Hides, ℔ the *Hopeful* Galley	1150	4		230	—	—
	29	To Ditto for your Bill on me to *Thomas Hall* - - -	790	4		158	—	—
			1940			388	—	—

1802		Voyage from Cadiz to London, per the St. Jago, Diego Perez, Master, Co. 2, Dr.			£.	s.	d.
Mar	15	To *Edward Hall*, our Account Co. 2 for my ½ Amt. Invoice of Wine consigned to *L. Lestock*	10		100	—	—

1802		Abel Archer, Nantz, Co. 2, *O. A.* Dr.	Livres	Exch. d.		£.	s.	d.
Mar	20	To Sundries, for Nt. Proceeds of Butter and Leather - -	4000	12		200	—	—

1802		Voyage from Nantz to London, per the Ann and Mary, Co. 4, Dr.			£.	s.	d.
Mar	23	To *Abel Archer* my Acct. for my ⅓ Amt. Invoice of 20 Pipes Brandy, consigned *Lewis Lestock*	10		98	—	—
		To Profit and Loss, gained hereby -	13		13	14	7½
					111	14	7½

1802		Abel Archer of Nantz, *M. A.* Dr.	Livres	Exch. d.		£.	s.	d.
May	6	To Voyage to said place, ℔ the *Bonadventure*, Co. 4, for my ⅓ Nt. Proceeds of 14 Hhds. Tallow	1500	12½	11	78	2	6
June	1	To *Loftus* and Co. for part of my Bill on them, for Balance of this Account - -	3220	12¼	5	154	2	11
			4520			232	5	5

1802		Contra Cr.				£.	s.	d.
Mar	20	By Sundries for said Tallow, consigned *A. Archer*				84	—	—

1802		Contra Cr.	Dollars	Exch. s.		£.	s.	d.
Mar	15	By Sundries, for Amount Invoice of Wines, consigned *Lewis Lestock* of *London* - -	1000	4		200	—	—
Apr.	22	By Do. for 40 Pipes Bencarlo Wine ℔ the *Hopeful* Galley -	940	4		188	—	—
			1940			388	—	—

1802		Contra Cr.				£.	s.	d.
		By Balance for my half of Wine in *Lewis Lestock's* hands - - - -			14	100	—	—

1802		Contra Cr.	Livres	Exch. d.		£.	s.	d.
Apr.	4	By Sundries, received for Account Company 2 - - -	4000	12		200	—	—

1802		Contra Cr.				£.	s.	d.
Apr.	19	By *Lewis Lestock*, my Account, for my ⅓ Nt. Proceeds of 20 Pipes Brandy - -			9	111	14	7

1802		Contra Cr.	Livres	Exch. d.		£.	s.	d.
Mar	28	By Voyage to *London*, Co. 4, for my ½ Amt. Invoice of 20 Puncheons Brandy, addressed *Lewis Lestock*	1920	12¼	10	98	—	—
May	6	By Narrow Modes, Co. 4, for my ⅓ Amount Invoice of 30 pieces, ℔ the *Bonadventure* - -	1400	12½	12	72	18	4
	21	By *Lewis Lestock* my Acct. for my ⅓ Amt. Inv. of 20 Pieces Brocade consigned said *Lestock*, Ac. Co. 4	1200	12½	9	61	5	—
		By Profit and Loss, lost by Exch.			13		2	1
			4520			232	5	5

					£.	s.	d.
1802		**Voyage to Nantz, per the Bonadventure, Co. 4, Dr.**					
Mar	30	To Sundries, for my $\frac{1}{3}$ of Tallow, consigned *Abel Archer* - - - -			70	7	8
		To Profit and Loss, gained hereby -		13	7	14	10
					78	2	6

			Paper. Bales.	Anj. Wine. Tun.				
1802		**Wares from Nantz, Co. 2, Dr.**						
Apr.	4	To *Abel Archer*, Co. 2, our Account for my half of -	30	10	10	100	—	—
		To Cash, paid Duty, *&c.*			1	200	—	—
						300	—	—

			Hhds.				
1802		**Burgundy Wine, Co. 2, Dr.**					
Apr.	7	To *Peter Lacherre*, Co. 2, our Account, for my half of - - -	20	11	125	—	—
		To Cash, paid Duty, *&c.* -		1	85	—	—
		To Balance, for Sales of - -	3	14	72	—	—
			23		282	—	—

			Livres.	Exch. d.				
1802		**P. Lacherre, Rouen, Co. 2, *O. A.* Dr.**						
Apr.	7	To Sundries, for Nt. Proceeds of 200 Barrels Beef, ℔ the *Rover* Galley	4400	12		220	—	—
June	7	To *Peter Lacherre*, his Account for Balance due to me herein, carried to your Credit in that Account	600	12	3	30	—	—
			5000			250	—	—

			Pipes.				
1802		**Bencarlo Red Wine, Co. 2, Dr.**					
Apr.	22	To *Edward Hall, Cadiz*, for Company 2, our Account, for my half Cost of -	40	10	94	—	—
		To Cash, paid Duty, *&c.* - -		1	300	—	—
			40		394	—	—

1802		Contra Cr.			£.	s.	d.
May	6	To *Abel Archer*, my Account, for my share Nt. Proceeds said Tallow - -		10	78	2	6

1802		Contra Cr.	Paper. Adj. Bales	Wine. Tun.				
Apr.	4	By Balance, for my half Cost of - -	30	10	14	100	—	—
		Duty, *&c.* - -				200	—	—
						300	—	—

		Contra Cr.	Hhds				
Apr.	17	By Sundries, sold *Richard Homan* -	2		48	—	—
May	14	By Cash, sold *John Archer* -	1	1	24	—	—
		By Balance, for half Cost and Duty -	20	14	210	—	—
			23		282	—	—

1802		Contra Cr.	Livres	Exch. d.			
Apr.	7	By Sundries, for Amount Invoice of 20 Hhds. Burgundy, ℔ the *Rover* Galley - -	5000	12	250	—	—

1802		Contra Cr.	Pipes.				
Apr.	22	By Balance, for my half cost of -	40	14	94	—	—
		Duty, *&c.* - -			300	—	—
			40		394	—	—

1802		Narrow Modes, Co. 2,	Dr. Aunes.		£.	s.	d.
May	6	To *Abel Archer* my Acct. for my $\frac{1}{3}$ Cost, &c. of - - -	2580	10	72	18	4
	7	To Cash, paid Duty, &c. -		1	12	—	—
	23	To *John Bird*, for 6 Months Discount allowed him - -		12	2	15	10
	31	To Sundries for the closing of this Acct.			177	9	2
			2580		265	3	4

1802		L. Lestock, London, Co. 2, *O. A.* Dr.	*l.*	*s.*	*d.*	English Exch.		£.	s.	d.
June	1	To *Loftus* and Co. our Account of Exchange in Co. for *George Usher's* Bill on *Michael Clancy* -	113	2	$5\frac{1}{4}$	10	5	125	—	—
	18	To said *Lestock* his Acct. for Balance hereof carried to your Credit in that Acct.	66	17	$6\frac{3}{4}$	11	3	74	4	$8\frac{1}{2}$
			180	0	0			199	4	$8\frac{1}{2}$

1802		Voyage to London from Nantz, per the George, Captain Evans, Co. 2, Dr.				
May	10	To *Lewis Lestock* for Co. 2, our Account for my half 20 Ton Lead, consigned *Abel Archer*	12	99	9	—

1802		Voyage from London to Nantz, per the George, Captain Evans, Co. 4, Dr.				
May	10	To *Lewis Lestock*, my Acct. for my $\frac{1}{3}$ 40 Pieces Serge, consigned *Abel Archer* - -	9	90	12	2

1802		John Bird Dr.				
May	23	To Narrow Modes in Co. 4, sold him at 6 Months	12	93	3	4

1802		Narrow Modes, Co. 2, Dr.	Aunes.				
May	30	To Narrow Modes, Co. 4, for my half of	1290		64	10	—

1802	Contra	Cr. Aunes.		£.	s.	d.
May 14	By Cash, sold *John Archer* - -	430	1	43	—	—
23	By *John Bird*, sold him - -	860	12	94	3	4
30	By Sundries taken to Account Co. 2	1290		129	—	—
		2580		265	3	4

1802	Contra	English l. s. d.	Cr. Exch.	£.	s.	d.
May 10	By Sundries, Amt Invoice of 20 Ton Lead, consigned *Abel Archer* of *Nantz*, ℔ the *George* -	180 0 0	$10\frac{1}{2}$	198	18	—
June 30	By Sundries, lost by Exch.				6	$8\frac{1}{2}$
				199	4	$8\frac{1}{2}$

1802	Contra	Cr.		£.	s.	d.
May 18	By Profit and Loss, for Amount of my half said Lead, said Ship being lost - -		13	99	9	—

1802	Contra	Cr.		£.	s.	d.
May 18	By Profit and Loss, for my half said Serge, said Ship being lost - - -		13	90	12	2

1802	Contra	Cr.		£.	s.	d.
May 23	By Sundries, in full - - - - -			93	3	4

1802	Contra	Cr. Aunes.		£.	s.	d.
	By Balance for my half of - -	1290	14	64	10	—

1802		Tea — Dr.	Green ℔	Bohea. ℔		£.	s.	d.
June	11	To Adventure in Co. with *Ben. Bewley*, taken out of his hands on my Account - -	600	600		306	—	—

1802		Rum — Dr.	Gallons.				
June	28	To Rum in Co. 2, taken to my Account from said Company - -	730	8	136	17	6

1802		Charges — Dr.				
June	30	To Cash, paid these 6 Months, as ☞ Book of Charges - - - - - -	1	155	—	—

1802		Profit and Loss — Dr.				
May	18	To Sundries, for amount of Wares, lost in the *George* for *Nantz* - - -		190	1	2
June	30	To Sundries, for my half Charges thereon		17	14	3¾
		To Ship *Providence*, lost thereby -	3	30	—	—
		To *Lewis Lestock*, my Acct. lost by Exchange	9	3	4	9½
		To *Abel Archer*, my Acct. lost by Exchange	10		2	1
		To Charges, laid out these 6 Months -	13	140	—	—
		To Stock, for my Nt. Gain - -	1	172	10	10½
				553	13	4¾

			Green. ℔	Bohea ℔		£.	s.	d.
1802		Contra Cr.						
		By balance, remaining unsold	600	600	14	306	—	—

			Gallons.				
1802		Contra Cr.					
		By balance remaining unsold -	730	14	136	17	6

1802		Contra Cr.					
June	30	By Sundries, for cellarage due me on claret, hops, &c. of Company 2 - -			15	—	—
		By Profit and Loss, expended the last 6 months		13	140	—	—
					155	—	—

1802		Contra Cr.					
Apr.	14	By Tea, Co. 4 for my $\frac{1}{3}$ Nt. gain on do.		9	3	12	—
May	21	By *Lewis Lestock*, my account for my $\frac{1}{3}$ of Nt. gain on Brocades - - -		9	8	5	$8\frac{1}{2}$
	31	By Narrow modes, Co. 4, for my $\frac{1}{3}$ of Nt. gain on do. - - - -		12	8	1	8
June	10	By Cash, for my $\frac{1}{4}$ of 400*l.* Nt. gain by trade in C. with *A. Arthur*, and Co. -		1	100	—	—
		By *Loftus* and Co. our Account of Exchange in Co. for my $\frac{1}{2}$ Nt. gain by Exchange, -		4	8	6	$11\frac{1}{2}$
		By Sundries, for my $\frac{1}{2}$ gain on claret, hops, &c. in Co. 2 - - - -			77	6	9
		By Claret - - gained thereby		1	9	—	—
		By Wares from *Leghorn* - do. -		1	34	1	—
		By Sugar - - do. -		2	29	2	—
		By Bills and Notes - do. -		2		1	$4\frac{1}{2}$
		By Bonds - - do. -		2	15	—	—
		By Ship *Bonadventure* - do. -		2	45	—	—
		By Adv. in Co. with *B. Bewley*, do. -		5	67	7	4
		By Voyage to *Rochelle*, Co. 2, do. -		7	9	3	—
		By Commission - do. -		8	72	14	$2\frac{1}{4}$
		By Voyage to *Nantz*, Co. 2, do. -		8	7	11	—
		By Voyage to *Cadiz*, Co. 2, do. -		8	10	10	6
		By Voyage to *Rouen*, Co. 2, do. -		9	14	3	3
		By Voyage to *London*, Co. do. ℔ *Mer*, do.		9	12	17	$1\frac{1}{2}$
		By Voy. to do. C. do. ℔ *St. Jago*, do.		10	13	14	$7\frac{1}{2}$
		By Voyage to *Nantz*, Co. 4, do. -		11	7	14	10
					553	13	$2\frac{1}{2}$

1802	Balance Dr.		£	s.	d.
	To Cash, remaining in my hand -	1	1559	15	2¼
	To Ship *Bonadventure*, for ¾ of her present value	3	300	—	—
	To Ship *Providence*, for her present value	3	275	—	—
	To *Lofius* and Co. *Paris*, their Account due me	4	63	12	0½
	To Adventure in Co. with *A. Arthur* and Co. for my ⅕ of 10,000*l.* - -	6	2000	—	—
	To Sugar in Co. 2 for my half the cost of Sundries	6	255	3	—
	To *Lewis Lestock*, my account, for balance due to me 92*l.* 10*s.* 4½*d. Eng.* at 8⅓ ℔ Cent.	9	101	6	2¾
	To Voyage to *London*, Company 2, for my half wines, in *Lewis Lestock's* hands -	10	100	—	—
	To Wares from *Nantz*, company 2, for my half wine and paper - - -	11	100	—	—
	Duty, *&c.*	—	200	—	—
	To Burgundy wine, Co. 2, for my ½ 20 pipes	11	125	—	—
	Duty, *&c.*	—	85	—	—
	To Bencarlo red wine, Company 2, for my half of 40 pipes - - -	11	94	—	—
	Duty, *&c.*	—	300	—	—
	To Narrow modes in Co. 2, for my ½ of 1200 Aunes - - - -	12	64	10	—
	To Tea, remaining unsold 600 ℔ Green and 600 ℔ Bohea - -	13	306	—	—
	To Rum remaining unsold 730 gallons -	13	136	17	6
			6066	4	—

1802	Contra	Cr.		£.	s.	d.
	By *Swift* and Company, for balance due them	3		82	15	4
	By Sugar Co. 2, for sales of 50¼ cwt. Barbadoes 12 cwt. single, 16 cwt. double refined	6		215	12	—
	By *Thomas Preston*, due him -	7		177	7	0½
	By Burgundy wine, Co. 2, for sales of 3 hhds.	11		72	—	—
	By Stock, being my Neat capital -	1		5518	9	7½
				6066	4	—

END

OF THE

THIRD SET.

FORM

OF THE CHIEF

AUXILIARY BOOKS

AS NOW USED

IN THE MOST EMINENT

COUNTING HOUSES.

BILL

Dr. Bills

Recd.	No.	Drawers.	On or to whom payable.	Date.	Sight.	Accep.	Due.	From whom received.	
1801.									
Jan. 21	1	E. Elliot	To my Order,	*Jan.* 21	2 Months	—	*Mar.* 24	E. Elliot	101*l.*
May 4	2	R. Pike	To Ditto,	*May* 4	6 Months	—	*Nov.* 7	Rich. Pike	—
Sept. 2	3	L Lestock	On T. Preston	*Aug* 20	21 Days	*Aug* 27	*Sept.* 20	L. Lestock	Eng. 160
Oct. 26	4	T. Bell	On S. Spence,	*Oct.* 26	—	—		Thos. Bell	Liv. 250
Nov. 16	5	J. Clarke	To R. Ruby,	*Oct.* 7	3 Months	—	1801. *Jan.* 10	Rich. Ruby	30*l.*

Dr. Bills

Date. Paid.	No.	Discharged.	£.	s.	d.
1801.					
Oct. 14	1	To Swift and Co. for my Draft	100	—	—
May 2	2	To Sundries, sold Richard Ruby	61	14	—
			161	14	—

Dr. Bills

Date.	Discharged.	£.	s.	d.
1801.				
Feb. 10	To Swift and Co for my Draft	250	—	—
Mar. 20	To Sundries, discounted to Chr. Kingston, for	155	14	4½
Sept. 24	To P. Lacherre, Rouen, H. A. Burgundy Wine	38	—	—
	To Profit and Loss, gained hereby	4	13	—
		497	14	4½

N. B. Add three Days of Grace to all Bills and Notes when

BOOK.

and Notes Cr.

Ex. or Dis.	£.	s.	d.		Disposed of.				Ex. or Dis.	£.	s.	d.
				1801								
D: 6 *per*	100	—	—	*Mar* 20	By note pay. passed Chr. Kingston	—	—	—	—	101	—	—
—	65	12	6	*May* 24	By cash discounted	65	12	6	dis. 6 *per*	63	17	8
Ex. 10 5/8	177	—	—	*Oct.* 20	By Cash	—	—	—	—	177	—	—
Ex 12 *d.*	13	—	5	26	By Abel Archer, Liv Namz, M. A.	250	—	—	Ex 12 *d* 1/2	13	—	5
D. 6 *per*	29	14	7	*Dec.* 31	By Balance	30	—	—	dis. 6 *per*	29	14	7
					By Profit and Loss lost hereby	—	—	—	—	—	14	10
	385	7	6							385	7	6

Payable Cr.

No.	Drawers.	Whose favour.	Date.	Sight.	Accept.	Due.	£.	s.	d.
1	E Pike	T. Bell	*Oct.* 9	Sight	—	—	100	—	—
2	Loftus & Co.	R. Ruby	*April* 2	Usance	—	*May* 5	61	14	—
							161	14	—

Payable Cr.

No.	My Notes	Whose Favour.	Date.	Sight.	Due.	£.	s.	d.
1	Passed	David Denham	*Jan.* 12	1 Mon.	*Feb.* 15	250	—	—
2	Passed	Christopher Kingston	*Mar.* 12	6 Mon.	*Sept.* 15	159	14	4 1/2
3	Passed	William Walker	*Aug.* 12	1 Mon.	24	88	—	—
						497	14	4 1/2

they fall due; those on Sight or on Demand excepted.

Sales of two Lots, containing three whole and six half Chests Singlo Tea, received from *E. F. London*, via *Chester*, per the *Race Horse*, *Joseph Norman*, Master, for my own Account and Risk, *viz.*

	Three whole Chests.		Six half Chests.					
		C. q. lb.		C. q. lb.	l. f.	£.	s.	d.
	F. 93 574 B 1	1 3 2	F. 76 1439 B.	4 3 17				
	756	2 1 3 0	40	5 3 16				
	822	3 1 3 10	1	6 3 17				
			3	7 3 16				
		5 1 12	4	8 3 17				
		3 23	1990	9 3 16				
		lb.						
		4 1 17 sut. 493		5 1 15				
		off 18¼		off 1 0 14				
		per Inv. 474¾		4 1 1 sut. 477				
				off 18¼				
				per Inv. 458¾				
1801.	Charges.							
Nov. 8.	Duty and Fees at Entry - - - -					84	7	2
	Freight - - 1*l.* 12*s.* 6*d.*		Lighterrge - 4*s.*			1	16	6
	Certificate . 2*s.* 2*d.*		Carriage home - 2*s.*				4	2
	Car. to Crane & Cranage 3*s.*		Porters - 1*s* 6*d.*				4	6
Dec. 12	Credited Acct. of Tea from *Chester* per *Racehorse* for Nt. Proc.				180	363	3	8
						450	6	0

Dr. SALES 10 Planks Mahogany, and 3 Butts Currants, received from *C. D. Bristol*, per the *Nassau*, *William Holland*, Master, for joint Account and Risk of said *C. D.* and self, each half.

	10 Planks Mahogany.										
	No.	len. Feet	bre. In.	thic. In.	cont.	3 Butts Currants.	C. q. lb.	l. f.	£.	s.	d.
	1	6,2	18,2	6,	60	A. B. 1	18 2 14				
	2	10,2	14,2	8,	101,1	2	19 0 3				
	3	12,	22,	5,	110,	3	19 1 5				
	4	10,	22,	4,2	82,2						
	5	10,	17,	5,	70,3	Gr.	56 3 22				
	6	7,2	18,2	8,	92,1	Tr.	8 0 25				
	7	8,	27,	4,2	81,						
	8	11,2	20,	7,2	143,3	Nt.	48 2 25				
	9	12,2	19,2	6,2	131 3						
	10	10,	18,2	5,2	84,3						
	Square Feet - 958										
	Charges										
1801.	Duty Fees at Entry - - - - - -								22	1	3
Apr. 30	Freight Mahogany, per Bill Lading - - -								1	0	3
	Landing 1*s.* 8*d.* Watching 2*s.* 8½*d.* Carriage home 3*s.* 9½*d.*									8	2
	Measuring, 4*d.* per hundred - - -									3	2
	Freight Currants, per Bill Lading - -								2	5	0
	Landing 1*s.* 6*d.* Certificate 2*s.* 2*d.* Carriage home 6*s.* 6*d.* to Crane and Cranage 8*s.* - - -									18	2
	Porters receiving and delivering 1*s.* 10*d.* Com. on 125*l.* 13*s.* 8*d.* at 2½ per, 3*l.* 2*s.* 10*d.* - - -							14	3	4	8
	Credited C. D. *Bristol*, *h. a.* for ½ Neat Proceeds, without my Prejudice, till in Cash - - -							37	47	16	5
	Wares from *Bristol*, per *Nassau*, in Co. with C. D. for my ½							50	47	16	5
									125	13	6

	Chests W.	Chests H.		l.f.	£.	s.	d.
1801							
Dec. 1	2		Sold *James Wyville* at 4 months	17			
			No. 1 and 2, two whole chests amounting ☞ Waste-book to - - -		128	16	—
5			Sold *George Hutchinson* for Cash	2			
		4	No. 4, 5, 6, 7, four half Chests amounting ☞ Waste-book to - - -		164	—	—
12			Sold Richard Selby at 4 months	39			
	1	2	No. 3, 8, 9, one whole and two half Chests amounting ☞ Waste-book to		157	10	—
	3	6			450	6	—

1801					
May 17	Sold *Thomas Fleetwood* at 9 Months	81			
	10 Planks Mahogany, measuring ☞ Waste-book, 958 feet, at 8*d.* ☞ - -		31	18	2
June 1	Sold *William Meredeth*, Scale Weight, 4 months,	34			
	3 Butts Currants, Weight Nt. ☞ Waste-book, 49 *C.* 1 *qr.* 10 *lb.* at 38*s.* ☞ *C.* - -		93	14	10
			125	13	6

INVOICE-BOOK.

INVOICE of 40 Tubs and 10 full bound Firkins of Butter, shipped for *Bourdeaux*, in *L'Esperance*, *Pierre Valois* Master, to Address of *B. C.* there, for his Account and Risk.

	C.	q.	lb.	Tare	No	C.	q.	lb.	Tare	No	C.	q.	lb	Tare	£.	s.	d.
B. C. △ No. 1.	1	2	26	30	11	1	1	2	26	21	1	2	19	27			
	1	1	26	33		1	1	23	34		1	0	18	2			
No. 1 to 50.	1	0	2	25		2	0	4	34		1	2	25	24			
	1	1	23	34		1	1	23	36		1	3	9	32			
	1	3	0	33		1	2	2	30		1	3	15	29			
	1	2	0	37		1	2	22	29		1	0	17	24			
	1	2	0	34		1	2	17	28		1	3	0	29			
	2	0	8	32		1	2	23	26		1	0	0	24			
	1	1	21	34		1	0	18	25		1	1	21	30			
	1	2	2	24		1	2	13	30		1	1	16	30			
Allowance at Beam } 2*lb* per Cask				20					20					20			
	15	1	24	336		15	2	7	318		15	0	0	303			

Firkins

No.	C.	q.	lb.	Tare.	No.	C.	q	lb.	Tare.
31	1	1	11	31	41	0	2	23	13
	1	1	16	25		0	2	26	14
	1	3	0	32		0	2	26	15
	1	2	8	27		0	2	21	14
	1	1	11	29		0	2	22	14
	1	2	2	29		0	2	21	14
	1	1	8	24		0	2	24	14
	1	2	8	24		0	2	26	15
	1	2	23	28		0	2	26	14
	1	1	18	30		0	2	28	15
Beam 2 lb. per 20									
	14	3	21	299		7	0	19	142

Totals.

C.	q.	lb.	Tare.
15	1	24	336
15	2	7	318
15	0	0	142
14	3	21	299
7	0	19	142
68	0	15	1398
12	1	26	

Nt. 55 2 17 at 42s per *C.* 116 17 5

Charges.

	l.	*s.*	*d.*
Duty 1*l.* 7*s.* 7*d.* Fees at Entry 10*s* 0½*d.*	1	17	7½
Carriage to Yard and to Quay, and Shipping	0	8	4
Coopering 5*d.* per Tub, 16*s.* 8*d.* Salt and Paper 2*s.* Firkins 3*d.* per 2*s.* 6*d.*	1	1	2
Porters receiving and delivering, at 4*s.* 2*d.* Postage 1*s.*	0	5	2
	3	12	3½
	120	9	8½
Commission 2½ per Cent.....	3	0	2
Errors and Omissions excepted.....	123	9	10½

Dublin, 16*th November*, 1801,

A B.

INVOICE-BOOK.

INVOICE of two Lots containing three whole and six half Chests Single Tea, bought by *E. B.* at the East India Company's last Sale, and forwarded to *C. D. Chester*, to be consigned to *A. B. Dublin*, for his Account and Risk.

		C.	q.	lb.				£.	s.	d.
F. 93. No. 754	B 1	1	3	2						
756	2	1	3	0						
822	3	1	3	10						
		5	1	12						
			3	23	Tare and Draft.					
		4	1	17	Suttle 493 lb.					
E. I. C. Allowance $4\frac{1}{2}$ lb. for 116 $18\frac{1}{4}$ Trett.						*l.*	*s.*	*d.*		
					——— $474\frac{3}{4}$ at 5*s.* 8*d.*	134	10	3		
					Discount $6\frac{1}{2}$ per Cent.	8	14	10		
									25	15	5
		C	q.	lb.						
F. 76. No. 1439	B. 4	0	3	17						
40	5	0	3	16						
1	6	0	3	17						
3	7	0	3	16						
4	8	0	3	17						
1990	9	0	3	16						
		5	1	15						
		1	0	14	Tare and Draft.					
					Suttle lb. 477					
					$18\frac{1}{4}$ Trett.					
					——— $4583\frac{1}{4}$ at 7*s.* 7*d.*	173	18	10		
					Discount $6\frac{1}{2}$ per Cent.	11	6	1		
									162	12	9
Charges.											
Part of the Entry, Bond, and Searcher's Fees						0	12	6			
Casing and Lot Money						2	4	0			
Officers 1*s.* Porters at the India Warehouse 1*s*						0	2	0			
Cartage to the Quay and Inn 6*s* Sealing 1*s.*						0	7	0			
Warfage 1*s.* 9*d.* Loading and unloading 1*s* 6*d.*						0	3	3			
Brokerage for entering and forwarding						0	5	0			
——— for buying at the Company's Sales at $\frac{1}{2}$ per Cent.						1	8	9			
									5	2	6
									293	10	8
My Commission at 2 per Cent.									5	17	4
Errors and Omissions excepted									299	8	0

London, October 15th, 1801,

E. F.

Charges in *Chester*.	*l.*	*s.*	*d.*			
Carriage 10 *Cwt.* 3 *qrs.* 18 *lb.* at 7*s.* per *Cwt.*	3	16	4			
Entry, Cocket, Duplicate, and Searchers	0	5	6			
Carriage to *Parkgate*, and Porterage	0	10	6			
Postage 1*s.* 4*d.* Commission 9*s.*	0	10	4			
				5	2	8
			British	304	10	8
			Exchange at Par	25	7	$9\frac{1}{2}$
			Irish	329	18	$2\frac{1}{2}$

INVOICE-BOOK.

INVOICE of 13 Bales, containing three hundred and sixty tanned Hides, shipped for *Cadiz*, in *Nostra Seignora Succora E. Almas* of *Lisbon*, *Joachim De Bensim*, Master, to Address of *C. B.* and Company there, for their Account and Risk, *viz.*

	H.	C.	q.	lb.	H.	C.	q.	lb.	H.	C.	q.	lb.
	10	2	2	26	10	2	3	5	10	2	1	5
C.+B.	10	2	2	3	10	2	3	18	10	2	3	14
1 to 18	10	2	3	4	10	2	2	15	10	2	0	4
	10	2	2	27	10	2	0	4	10	2	1	4
	10	3	0	1	10	2	1	27	10	2	1	7
	10	2	2	2	10	2	3	15	10	2	3	15
	10	2	3	16	10	2	2	18	10	2	3	13
	10	2	3	4	10	2	1	15	10	2	2	15
	10	2	3	5	10	2	2	5	10	2	3	5
	10	2	2	8	10	2	3	1	10	2	2	13
	10	2	3	4	10	2	3	15	10	2	2	15
	10	2	1	27	10	2	2	11	10	2	0	0
	120	23	2	15	120	32	3	16	120	31	0	26

	C. q. lb.		d.		£.	s.	d.
120 Hides Wt.	32 2 15	is 3655 Suttle ℔	at $7\frac{1}{4}$ ₱	-	110	8	$2\frac{3}{4}$
120 Ditto Wt.	32 3 16	is 3684 ———	at $7\frac{1}{2}$ ₱	-	115	2	6
120 Ditto Wt.	31 0 26	is 3498 ———	at $7\frac{3}{8}$ ₱	-	107	9	$9\frac{3}{4}$

CHARGES.	l.	s.	d.	£.	s.	d.
				333	0	$6\frac{1}{2}$
Duty - - - - - - -	7	14	10			
Fees at Entry - - - - -	0	18	2			
3 *qrs.* 1 ℔ Packing Rope, at $3\frac{1}{2}$*d.* ₱ ℔. -	1	4	$9\frac{1}{2}$			
Packers 8*d* ₱ Score - - - -	0	12	0			
Crane Charges - - - - -	0	5	5			
Carriage to Quay and Shipping 15*s.* Quay Porters 2*s.* 2*d.* - - - - -	0	17	2			
Brokerage 3*d.* ₱ Hide - - - -	4	10	0			
				16	2	$4\frac{1}{2}$
				349	2	11
Commission 2 ₱ Cent. -				6	19	8
Errors and Omissions excepted				356	2	7

Dublin, 16th *Nov.* 1801,

A. B.

EXAMPLES

OF THE

USUAL TRANSACTIONS.

IN

MERCHANTS' ACCOUNTS.

The Ordinary Negociations of Merchants are,

1. BUYING and Selling.
2. Receiving and Paying.
3. Assigning and Counter-balancing Accounts.*
4. Drawing and Remitting.
5. Discounting Debts Active and Passive.
6. Receiving and passing Bills of Exchange, and the like, with Discounts.
7. Insuring Active and Passive.
8. Lending and borrowing Money on Bottomry.
9. Lending and borrowing Money at Interest.
10. Buying Houses and Land, and setting or selling them.
11. Buying Ships and freighting them, or letting them out to Freight.
12. Shipping of Wares to Sea, and receiving Wares from Sea.
13. Protesting and Paying Protested Bills for the honour of the Drawer or Endorser; all which, or many at least, may be for either my own Account, or for an Employer's Account, or for myself and others in Company.

Other Petty Transactions are,

1. Making or receiving Abatements for defect in Goods.
2. Giving or receiving Security for old Debts.
3. Buying Goods and selling them immediately.
4. Wagering, Promising, making forehand Bargains.
5. Making or receiving Presents.
6. Finding or Losing.
7. Posting Debts, as desperate, and receiving Payment.

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* But this Term, *Counter-balancing*, is not used by many.

QUESTIONS

OF THE

FIRST SET OF BOOK-KEEPING.

	Proper ACCOUNTS Domestic.	Acting Persons are.
1	A. buys from B. Brandy worth *l*.50 and pays him in ready money. How shall I post it? - -	A. B.
2	A. buys from B. *l*.60 worth Tobacco, for the like value in Rum - - - -	A. B.
3	A. buys from B. *l*.70 worth Hops, for which he gives B. his Promissory Note - - - -	A. B.
4	A. buys from B. *l*.80 worth Hides, for which he gives B. C's Promissory Note - - -	A. B.
5	A. buys from B. *l*.90 worth Sugar, for which he gives B an accepted Bill he had on C. - - -	A. B.
6	A. buys from B. *l* 100 worth Tea, for which he gives to B B.'s own Promissory Notes - - -	A. B.
7	A. buys from B. *l* 110 worth Coffee at 3 months -	A. B.
8	A. buys from B. *l*.120 worth Wine, in part of what B. owed him - - - - - -	A. B.
9	A. buys from B. *l*.130 worth Rum, and gives him an assignment on C who accepts it - -	A. B.
10	A. buys from B. *l*.140 worth of Indigo, and draws on C o *London*, in favour of B. - - -	A. B.
11	A. buys from B. *l*.150 worth of Butter, and pays *l*.100 in Brandy, and *l*.50 in ready money -	A. B.
12	A. buys from B. *l*.160 worth of Tallow, and pays half in ready money, and the other half in bank notes	A. B.
13	A. buys from B. *l*.170 worth of Linen, half at 3 months, the other half to pay an old Debt due to A. -	A. B.
14	A. buys from B. *l*.180 worth of Wool, for $\frac{1}{3}$ of which he gives C's Promissory Note, for another $\frac{1}{3}$ he gives B. B's own Promissory Note, for the other $\frac{1}{3}$ he gives him an accepted Bill on D. - - -	A. B.
15	A. buys from B. *l*.190 worth of Leather, for which he assigns C. to pay *l* 50, draws a Bill on D. of *London* for *l* 60, and gives his own Promissory Note for *l*.80, payable at 6 months - - - -	A. B.
16	A. buys from B. a Ship called the *Bonadventure*, for *l*.400 for which he gives him four Promissory Notes, each *l*.100, by which A. engages to pay in four payments within a year - - - -	A. B

		Acting Persons
17	A. buys from B. *l.*100 worth of Claret, and 50*l* worth of Vinegar, and pays him in Tobacco *l.*80 and in Hops *l.*70	A. B.
18	A. buys from B. *l.*55 worth of Butter, 65*l.* worth of Tallow, and *l.*75 worth of Hides, and pays him in ready money *l.*45, in hops *l.*25, and is to pay the remainder in six months - - - - -	A. B.
19	A. buys from B. *l.*30 worth of Mace, *l.*35 worth of Nutmegs, *l.*40 worth of Cloves, and *l.*45 worth of Cinnamon, of which each keeps an Account in a general title of Spice, in payment of which, A. makes over to B. $\frac{1}{3}$ of his Ship *Bonadventure* - - - -	A. B.
20	A. pays *l.*15 for Cooperage and other Charges on his Wine.	A.
21	A. pays *l.*50 for his share of refitting the Ship *Bonadventure*	A.
22	A. pays *l.*60 for his $\frac{2}{3}$ profit of said Ship -	A.
23	A. refunds to B. *l.*6 for defect in Tobacco sold him formerly. *Note*, the account of this Tobacco is closed -	A.
24	A. refunds to B. *l.*6 for defect in hops sold some time ago. *Note*, each of them has Acct. of Hops open in the Leger	A.
25	A. pays B. what he owes him for his Wares formerly bought on trust - - -	A. B.
26	A. pays to B. *l.*100, and takes up his first Promissory Note, mentioned No. 16. - - - - -	A B.
27	A. pays B. *l.*60 for C's Bill on him, favour B. at sight	A. B.
28	A. assigns B. to pay D. *l* 77 which A. owes D. which B. does accordingly - - -	A. B. D.
29	A. owes B. *l.*50, B. owes C. *l.*50, C. owes A. *l.*50, C. gives A. an assignment on B. for that Sum, who accepts it in discharge of A.'s Debt to him, and all give each other their Receipts - - -	A. B. C.
30	A. happening to have a Promissory Note of C's for *l.*100, A passes it to B. in payment of his own Promissory Note, which B. had, and which A. takes from him now	A. B.
31	A. gives B. *l.*100 for his Bill on C. in favour of D.	A. B.
32	A. of *Dublin* draws on C. of *London*, in favour of D. there, a Bill of *l.*100 - - -	A.
33	A. owing B. *l.*250, at his request gives in payment of that Debt his Bill on C. which B. remits to D. -	A. B.
34	A. owes B. *l.*80, and pays it six months before the time, B. allowing him Discount at 6 ℔ Cent. ℔ Annum -	A. B.
35	A. having *l.*100 due him from B. who failed, compounds the Debt, taking *l.*60 in full for the whole -	A. B.
36	A. having *l.*140 due him from B. who failed, signs a Letter of Licence, and compounds the Debt for *l.*100 payable in one year - - - -	A. B.
37	A. discounts to B. a Bill on C. of *Cork*, of *l.*100 payable in 4 months, paying in full *l.*98 - - -	A. B.
38	A. receives from C. of *Cork*, a Bill of 1000 Livres Tournois, which C. had on D. of *Paris*, Exchange at 12*d.* ℔ Livre, with orders to get it discounted, which A. himself does at 1 ℔ Cent. and keeps it for his own Account, of which he advises C. - - - -	A. C.

		Acting Persons.
39	A. owes B. *l.*110, in payment of which he gives B. a Bill of *l.*100 *English* on C. of *London*, in favour of B. who has not yet determined how he shall dispose of said Bill	A. B.
40	A. receives from C. of *London* a Bill on D. of *Cadiz*, of 400 Dollars, at 4*s.* ℔ Dollar *Irish*, which Bill A. intends to negociate here - - - -	A. C.
41	A. lends B. *l.*100, payable in 1 year, on his Promissory Note	A. B.
42	A. insures to B. *l.*500 at 5 ℔ Cent on B.'s ship the *Providence*, bound to *Leghorn*, receiving in hand *l.*50 for Premium	A. B.
43	A. insures to B. *l.*400 on his House, for the Premium of 5 ℔ Cent. for which B. gives his Promissory Note	A.
44	B.'s ship the *Providence*, on which A. insured *l.*500 to B. is lost, A. pays B. *l.*420 in full - -	A. B.
45	A. lends B. *l.*100 on Bottomry, to be repaid, with *l.*30 Premium, if B.'s ship the *Betty* arrives safe at *Barbadoes*; otherwise he is to receive nothing - -	A.
46	A. lends B. *l.*200 on Bottomry, to be repaid with *l.*50 Premium to *John Nash* of *Leghorn*, for A.'s Account, in case B.'s ship the *Catherine* arrives safe there - -	A.
47	A. lends B. *l.*300 worth of Wares on Bottomry, to be remitted to him, with *l.*60 Premium, in case B.'s ship the *Blessing* arrives safe at *Alicant* - -	A.
48	B.'s ship the *Betty*, on which A. lent B. *l.*100 (No. 45) is lost	A.
49	A. receives advice that B.'s ship the *Catherine*, on which he insured *l.*200 (No. 46) is safe arrived at *Leghorn*; and that *John Nash* there received for Principal and Premium *l.*250 - - - - -	A.
50	A. receives advice that that B.'s ship the *Blessing* is safe arrived at *Alicant*, together with a Bill of 360*l.* on Messrs *Digby* of *Dublin*, payable in 15 days, for the Principal and Premium lent on Bottomry to B. as in (No. 47)	A.
51	A. lends B. *l.*100 to be paid as soon as B. thinks proper with Interest at 6 ℔ Cent. ℔ annum, reduiring no Bond or Note - - - - -	A. B.
52	A. receives from B. *l* 3, for half a year's Interest of *l.*100, mentioned in (No. 51) which B. still keeps -	A. B.
53	A. receives from B. *l.*103, for Principal and half a year's Interest for *l* 100 mentioned in (No. 51) -	A. B.
54	A. lends B. *l.*500 at Interest at 6 ℔ Cent. ℔ annum, payable half yearly; for which B. gives his Bond in judgment	A. B.
55	A. receives from B. *l.*15 for half a year's Interest	A. B.
56	A. receives from B. *l* 515 for Principal and Interest, and cancels B.'s Bond - - - - -	A. B.
57	A. who gives *l.*100 already charged in my Books, being in danger of failing, I oblige him to secure me the Debt which he does, by giving B. jointly bound with him for the sum - - - - - - -	A. B.

PROPER FOREIGN TRADE.

					£.	s.	d.
1	BOUGHT 100 tubs Butter, and shipped them in the *Rover* Galley for *Bourdeaux*, to sell for my account, the whole cost and charges, paid in ready money, is -				125	—	—
2	Bought from *William Ford* at 3 months,	*l.*	*s.*	*d*			
	20 Hhds. Tallow, for - -	300	0	0			
	and shipped them in the *George* of *Dublin* for *Nantz*, paying duty, and all other charges - - - - - -	50	0	0			
					350	—	—
3	Shipped for *London* in the *Ann* and *Mary*,	*l.*	*s.*	*d.*			
	Linen (mentioned in No. 13 of Domestic Account) which stands me in already	170	0	0			
	Paid duty and other charges at shipping	10	0	0			
					180	—	—
4	Shipped for *Leghorn* in the *William* of *Dublin*, the following Wares, *viz.*	*l.*	*s.*	*d.*			
	40 tubs Butter, bought this day for ready money, at 25*s.* ℔ tub - -	50	0	0			
	10 hhds. Tallow, formerly bt. and charged	150	0	0			
	28 barrels of Beef, for which I am to pay *Michael Smith*, at 3 months - -	68	0	0			
	20 boxes candles, each 5 doz at 3*s.* 9*d.* ℔ doz received in barter for Brandy this day	18	15	0			
	Paid duty, and other charges at shipping, in ready money - -	20	0	0			
	The freight of my said ship, I reckon for this cargo - - -	50	0	0			
					356	15	—
5	Shipped for *Bilboa*, in the *James* of *Cork*, the following wares, *viz.*	*l.*	*s.*	*d.*			
	2400 ℔ tanned Sole Leather bought and charged formerly at 7*d.* ℔ ℔ -	70	0	0			
	2400 ℔ ditto Upper received this day from B. in part of his debt, at 6½*d.* ℔ ℔ -	65	0	0			
	Paid duty, *&c.* till on board - -	15	0	0			
	The freight ($\frac{1}{3}$ of which is mine, and $\frac{2}{3}$ *Adam Bray's*) is - - -	30	0	0			
					180	—	—
6	Paid *Digby* and Co. *Dublin*, a bill of 15*l.* drawn on me in their favour, by *Digby* and Co. of *London*, for the premium and other charges of insuring 180*l.* on the aforesaid wares; and 120*l.* on my ½ of said ship *James* of *Cork*, at 5 ℔ Cent. - -				15	—	—
7	The *Rover* Galley bound for *Bourdeaux*, on board of which I had 100 tubs of Butter, is cast away, and nothing saved, value - - - -				125	—	—
8	*Abel Archer* of *Nantz*, advises me he has received my 20 Hhds Tallow, formerly consigned in the *George* of *Dublin*, and sold them for ready money, the Nt. proceeds amounting to - - -				42	—	—

		£.	s.	d.
9	*Lewis Lestock* of *London* advises me that he has received Linen, which I formerly consigned to him in the *Ann* and *Mary* for Account, but has sold none as yet.			
10	*John Nash* of *Leghorn* advises me that a great part of the Wares, which I formerly consigned him in the *William* of *Dublin*, was thrown overboard in a storm, as appears in the master's protest; that the ship arrived safe with the remainder, and that he sold half on trust, half for ready money, the Nt. proceeds amounting to -	240	—	—
11	The *James* of *Cork*, bound to *Bilboa*, on which I had got insured 300*l.* for my share of the ship and cargo, being lost, *Lewis Lestock* has received from insurers 252*l.* in in full, *viz.* — *l.* *s.* *d.* For Leather - - - 151 14 0 For my $\frac{1}{3}$ of the Ship - - 100 6 0	252	—	—
12	*Lewis Lestock*, *London*, has sent me an account Sales of my Linen (mentioned No. 3 and 9,) and in return of Nt. proceeds, he has sent me likewise the Bill of *Digby* and Co. of *London*, on *Digby* and Co. of *Dublin*, for 225*l.* (which they have accepted) payable in 2 months. I have not yet determined whether I will negociate that bill or not	225	—	—
13	*Abel Archer* of *Nantz* advises me that he has been obliged to make 10*l.* abatement in defect in my Tallow formerly sold by him (No. 8.) *Note*, the account of this voyage is closed some time ago - - -	10	—	—
14	*Lewis Lestock* of *London* advises me of 5*l.* charges on my Linen which he omitted in the Account Sales for which I credited the voyage. *Note*, the account of this voyage is not yet closed - - - - -	5	—	—
15	*John Nash* of *Leghorn* advises me that one of the Persons to whom he formerly sold my Wares on trust, (No. 10) died in such circumstances, that the Debt is entirely lost, being - - - - - - -	15	—	—
16	*Abel Archer*, *Nantz*, advises me, that according to my orders, he has shipped in the *George* of *Dublin*, 40 pipes Brandy, for *London*, and consigned them to *Lewis Lestock* there to sell for my account. The whole cost, *&c.* amounting to - - - -	200	—	—
17	Received from *Abel Archer* of *Nantz*, ℔ Letter of —— Invoice of 37 pipes of brandy shipped in the *Lion* of *Liverpool*, Captain —— for *Dublin*, *m. a.* amounting to	200	—	—
18	*Lewis Lestock* of *London* has sent me an Acct. of Sales of 40 pipes Brandy (No. 16) the Nt. proceeds amounting to 220*l.* *English*, Exch. at 10 ℔ Cent. and that according to my orders has shipped, in return from thence, in the *George* of *Dublin*, for *Cork*, 500℔. Green Tea, and consigned it to *Eben. Pike* there to sell for my Account	242	—	—

		£.	s.	d.
19	Received from on board the *Nativity* of *Wexford*, 10 tun of Claret, consigned to me by *Peter Laroche* of *Bourdeaux*, according to my orders, and for my account *l. s. d.* The cost and charges till on board, amounting ℔ Invoice to - - 220 0 0 Paid duty here, at 14*l.* ℔ tun - 140 0 0	360	—	—
20	*Lewis Lestock* of *London* advises me that he has paid for my account the Draft of *Peter Laroche* of *Bourdeaux*, in favour of *Digby* and Co of *London*, for 200*l.* *English*, Exchange at 10 ℔ Cent. - - -	220	—	—
21	Received advice that the *Dolphin* of *Dublin* is lost in her way hither from *Cadiz*: I had on board Lemons and Oranges to the value of 100*l* shipped and consigned to me by *Edward Hall*, according to my orders, and for my account - - - -	100	—	—
22	Drawn on *John Nash* of *Leghorn*, a Bill of 100*l.* sterling, to the order of *William Warren* of *Dublin*, who has paid me the value in ready money - -	100	—	—
23	Received from on board the *Eagle* 40 chests Florence Wine, and 10 ditto Oil, shipped by *John Nash* of *Leghorn*, and consigned to me for my account *l. s. d* The cost, there - - - 125 0 0 Paid duty, *&c.* here - - 7 0 0	132	—	—
	Sold the whole to *John Healy* for his promissory Note, payable in 6 months, of - - -	250	—	—
24	Paid the master of the *Eagle* the Freight and other charges on the Florence Wine and Oil, lately received and sold, (No. 23) - - - -	10	—	—
25	Received from on board the *Joseph* of *Nantz*, 10 pipes Brandy consigned to me by *Abel Archer*, for my Acct. He advises me that he has drawn on *Digby* and Co. of *London*, for my account for amount thereof. *viz.* 260 livres, at 32*d.* *English* ℔ Δ is 115*l.* 11*s.* 1½*d.* and exchange between *London* and *Dublin* at 10 ℔ Cent is here - - - - -	127	2	2½

ANSWERS

TO THE

FISRT SET.

PROPER ACCOUNTS DOMESTIC.

		£.
	1.	
A.	Brandy Dr. to Cash -	50
B.	Cash Dr to Brandy -	50
	2.	
A.	Tobacco Dr. to Rum -	60
B.	Rum Dr. to Tobacco -	60
	3.	
A.	Hops Dr. to Notes payable	70
B.	Bills and Notes Dr. to Hops	70
	4.	
A.	Hides Dr. to Bills and Notes	80
B.	Bills and Notes Dr. to Hides	80
	5.	
A.	Sugar Dr. to Bills and Notes	90
B.	Bills and Notes Dr. to Sugar	90
	6.	
A.	Tea Dr. to Bills and Notes	100
B.	Notes payable Dr. to Tea	100
	7.	
A.	Coffee Dr. to A. - -	110
B.	A Dr. to Coffee - -	110
	8.	
A.	Wine Dr. to A. - -	120
B.	A. Dr. to Wine - -	120
	9.	
A.	Rum Dr. to C. - -	130
B.	Bills and Notes Dr. to Rum	130
	10.	
A.	Indigo Dr. to C. - -	140
B.	Bills and Notes Dr. to Indigo	140

			£.
	11.		
A.	Butter Dr. to Sundries 150*l.*		
	viz. To Brandy	100	
	To Cash -	50	
			150
B.	Sundries Dr. to Butter 150*l.*		
	Brandy -	100	
	Cash .	50	
			150
	12.		
A.	Tallow Dr. to Cash -		160
B.	Cash Dr. to Tallow -		160
	13.		
A.	Linen Dr. to B. - -		170
B.	Cash Dr. to tallow - -		170
	14.		
A	Wool Dr. to Bills and Notes		180
B	Sund. Dr. to Wool 180*l.* *viz.*		
	Bills and Notes	120	
	Notes payable	60	
			180
	15.		
A.	Leather Dr. to Sundries 190*l.*		
	To C.	50	
	To D.	60	
	To Notes payable	80	
			190
B.	Bills and Notes Dr. to Leather - - -		190
	16.		
A.	Ship *Bonadventure* Dr. to Notes payable -		400
B.	Bills and Notes Dr. to ship *Bonadventure* -		400

		£.
	17.	
A.	Sund. Dr. to Sund. 150*l.* *viz.*	
	Claret 100 | To Tobacco 80	
	Vinegar 50 | To Hops 70	
		150
B.	Sund. Dr. to Sund. 150*l.* *viz.*	
	Tobacco 80 | To Claret 100	
	Hops 70 | To Vinegar 50	
		150
	18.	
A.	Sund. Dr. to Sund. 195*l.* *viz.*	
	Butter 55 | To Cash 45	
	Tallow 65 | To Hops 95	
	Hides 75 | To B. 55	
		195
B.	Sund. Dr. to Sund. 195*l.* *viz.*	
	Cash 45 | To Butter 55	
	Hops 95 | To Tallow 65	
	A. 55 | To Hides 75	
		195
	19.	
A.	Spice Dr. to ship *Bonadventure*	150
B.	Ship *Bonadventure* Dr. to Spice	150
	20.	
A.	Wine Dr. to Cash -	15
	21.	
A.	Ship *Bonadventure* Dr. to Cash	50
	22.	
A.	Cash Dr. to ship *Bonadventure*	60
	23.	
A.	Profit and Loss Dr. to Cash	6
B.	Cash Dr. to Profit and Loss	6
	24.	
A.	Hops Dr. to Cash -	5
B.	Cash Dr. to Hops -	5
	25.	
A.	B. Dr. to Cash - -	100
B.	Cash Dr. to A. - -	100
	26.	
A.	Notes payable Dr. to Cash	100
B.	Cash Dr. to Bills and Notes	100

		£.
	27.	
A.	C. Dr. to Cash - -	60
B.	Cash Dr. to Bills and Notes	60
	28.	
A.	D. Dr. to B. - -	77
B.	A. Dr. to Cash - -	77
D.	Cash Dr. to A. - -	77
	29.	
A.	B. Dr. to C. - -	50
B.	C. Dr. to A. - -	50
C.	A. Dr. to B. - -	50
	30.	
A.	Notes payable Dr. to Bills and Notes - -	100
B	Notes payable Dr. to Bills and Notes - -	100
	31.	
A.	D. Dr. to Cash - -	100
B.	Cash Dr. to C. - -	100
	32.	
A.	D. Dr. to C. - -	100
	33.	
A.	B. Dr. to C. - -	150
B.	D. Dr. to A. - -	150
	34.	
A.	B. Dr. to Sundries 80*l.* *viz.*	
	To Cash 77 13 4¾	
	To Profit and Loss 2 6 7¼	
		80
B.	Sundries Dr. to A. 80*l.* *viz.*	
	Cash - 77 13 4¾	
	Profit and Loss 2 6 7¼	
		80
	35.	
B.	Sundries Dr. to B. 100*l.* *viz.*	
	Cash - - 60	
	Profit and Loss - 40	
		100
B	A. Dr. to Sundries 100*l.* *viz.*	
	To Cash - - 60	
	To Profit and Loss 40	
		100
	36.	
A.	Profit and Loss Dr. to B.	40
B.	A. Dr. to Profit and Loss	40

		£.	s.
	37.		
A.	Bills and Notes Dr. to Cash	98	
B.	Cash Dr. to Bills and Notes	98	
	38.		
A.	Bills and Notes Dr. to A.	49	10
B.	B. Dr. to Bills and Notes	49	10
	39.		
A.	B. Dr. to C.	110	
B.	Bills and Notes Dr. to A.	110	
	40.		
A.	Bills and Notes Dr. to C.	80	
B.	A. Dr. to Bills and Notes	80	
	41.		
A.	Bills and Notes Dr. to Cash	100	
B.	Cash Dr. to Notes payable	100	
	42.		
A	Cash Dr. to Insurance	25	
B	Ship *Providence* Dr. to Cash	25	
	43.		
A.	Bills and Notes Dr. to Insurance - -	5	
B.	House Dr. to Notes paya.	5	
	44.		
A.	Insurance Dr. to Cash	420	
B	Cash Dr. to ship *Providence*	420	
	45.		
A.	Bottomry Dr. to Cash	100	
	46.		
A.	Bottomry Dr. to Cash	200	
	47.		
A.	Bottomry Dr. to Wares	300	

		£.
	48.	
A.	No posting here	
	49.	
A.	*John Nash, Leghorn*, my Account Dr. to Bottomry	250
	50.	
A	Bills and Notes Dr. to Bottomry - - -	360
	51.	
A.	B. Dr. to Cash - -	100
B.	Cash Dr. to A. - -	100
	52.	
A.	Cash Dr. to Profit and Loss	3
B.	Profit and Loss Dr. to Cash	3
	53.	
A.	Cash Dr. to Sundries 103*l. viz.*	
	To B. - - 100	
	To Profit and Loss 3	
		103
B	Sundries Dr. to Cash 103*l. viz*	
	D. - - - 100	
	Profit and Loss - 3	
		103
	54.	
A.	Bonds Dr. to Cash -	500
B.	Cash Dr. to Bonds payable	500
	55.	
A.	Cash Dr to Bonds -	15
B.	Bonds payable Dr. to Cash	15
	56.	
A.	Cash Dr. to Bonds -	515
B.	Bonds payable Dr. to Cash	515
	57.	
A.	A. and B. Dr. to A. -	100

	PROPER FOREIGN TRADE.		£.	s.	d.
1	Voyage to *Bourdeaux* in the *Rover* Galley Dr. to Cash		155	—	—
2	Voyage to *Nantz* in *George* of *Dublin* Dr. to Sund. £.350 *viz.* To *William Ford* - -	300			
	To Cash - - -	50			
			350	—	—
3	Voyage to *London* in the *Ann* and *Mary*, Dr. to Sundries £.180, *viz.* To Linen Cloth -	170			
	To Cash - -	10			
			180	—	—

		£.	s.	d.
4	Voyage to *Leghorn* in the *William* of *Dublin*, Dr. to Sundries, £.366 15*s.* *viz.*			
	To Cash, paid for Butter and charges on the cargo 70			
	To Tallow - - 160			
	To *Michael Smith* - 68			
	To Brandy - - 18 15*s.*			
	To ditto Ship - - 50			
		366	15	—
5	Voyage to *Bilboa* in the *James* of *Cork*, Dr. to Sundries, £.180, *viz.* To Leather - - 70			
	To B. for the upper Leather 65			
	To Cash for Duty, *&c.* 15			
	To ditto for my $\frac{1}{3}$ Freight 10			
	To *Adam Bray* for his $\frac{2}{3}$ 20			
6	Sundries Dr. to Cash, £.15, *viz.*	180	—	—
	Voyage to *Bilboa* - - 9			
	Ship *James* for my $\frac{1}{3}$ - 6			
		15	—	—
7	Profit and Loss Dr. to Voyage to *Bourdeaux* in the *Rover* Galley, my Account - - - - - -	25	—	—
8	*Abel Archer* of *Nantz*, my Account, Dr. to Voyage to ditto in the *George* of *Dublin* - - - - -	425	—	—
9	No Posting here till I receive the Account Sales.			
10	*John Nash*, *Leghorn*, my Acct. Dr. to Voyage to *Leghorn*	240	—	—
11	*Lewis Lestock*, *London*, my Acct. Dr. to Sund. £.252, *viz.*			
	To Voyage to *London* - 151 14			
	To Ship *James* - - 100 6			
		252	—	—
12	Bills and Notes Dr. to Voy. to *Lond.* in *Ann* and *Mary*, *m. a.*	225	—	—
13	Profit and Loss Dr. to *Abel Archer*, *Nantz*, my Account	10	—	—
14	Voy. to *Lond.* in the *Ann* and *Mary* Dr *L. Lestock* of do. *m. a.*	5	—	—
15	Voy. to *Leghorn* in *William* of *Dub.* Dr. to *Nash* of do. *m. a.*	15	—	—
16	Voy. to *Lon.* in *George* of *Dub.* Dr. to *A. Archer* of *Nantz*, *m.a.*	200	—	—
17	Brandy, *m a.* Dr, to *Abel Archer*, *Nantz*, my Account	200	—	—
18	Voyage to *Cork* in the *George* of *Dublin* Dr. to Voyage to *London* my Account 220*l.* at 10 ℘ Cent.	242	—	—
19	Claret Dr. to Sundries £.360, *viz.*			
	To *P. Laroche*, *Bourdeaux*, *m. a.* 220			
	To Cash - - 140			
		360	—	—
20	*P. Laroche* of *Bourdeaux*, *m. a.* Dr. to *L. Lawson*, *m. a.* 200*l.* *English* at 10 ℘ Cent. - - - -	22[illegible]	—	—
21	Profit and Loss Dr. to *Edward Hall* of *Cadiz*, *m. a.*	100	—	—
22	Cash Dr. to *John Nash* of *Leghorn*, *m. a.* - -	100	—	—
23	Bills and Notes Dr. to Sundries £.150, *viz.*			
	To *J. Nash* of *Leghorn*, *m a.* - 125			
	To Cash - - - - 7			
	To Profit and Loss - - - 18			
		150	—	—
24	Charges Dr. to Cash - - - - -	10	—	—
25	Brandy Dr. to *Digby* and Co. *London*, *m. a.* - -	127	22	$\frac{1}{4}$

QUESTIONS

OF THE

SECOND SET.

	FACTORAGE.	£.	s.	d.
1	RECEIVED from on board the St. *Lewis* of *Bourdeaux*, 20 Tun of Claret, consigned me by *Peter Laroche* of said place, to sell for his account—paid duty and other charges here - - - -	340	—	—
2	Sold for ready money, 1 tun of *Laroche's* Claret -	40	—	—
3	Sold to A. on account, 1 tun of ditto Claret at -	42	—	—
4	Sold to B. at 1 month, 1 tun of ditto Claret at -	42	—	—
5	Sold to C. on his Note, 1 tun of ditto Claret at -	42	—	—
6	Sold to D. in payment of my Note, 1 tun do. Claret at	42	—	—
7	Sold to E. in payment of A's Bill on me, in his favour, 1 tun ditto at - - - - - - -	42	—	—
8	Sold to F. 2 tuns of ditto Claret, at 42*l.* ℔, for 60 tubs of Butter, which ditto *Laroche* ordered me to buy for his account - - - - - - - -	84	—	—
9	Sold to G. 2 tuns of ditto Claret at 40*l.* ℔ for 400 gallons Rum, at 4*s.* ℔, which I had occasion for -	80	—	—
10	Bartered 4 tuns of ditto Claret, at 40*l.* ℔ for my own Beef, ditto *Laroche* having ordered me to buy Beef for his Acct.	160	—	—
11	Took to my own account the remaining 6 tuns of Claret, ditto at 40*l.* ℔ - - - -	240	—	—
12	Shipped for *P. Laroche, Bourdeaux,* the Beef and Butter mentioned in No. 8 and 10, paid duty, *&c.* at shipping	10	—	—
13	Being to send *P. Laroche* an Account Sales of his Claret, and to close that account — *l.* *s.* *d.*			
	I charge the after charges, not posted hitherto, which amount to - - 8 0 0			
	My Commission on the total sales, (814) at 2½ ℔ Cent. - - - 20 7 0			
	So that deducting all the charges from the total sales, the Nt. proceeds is 445 13 0	474	—	—
14	My provision on the Butter and Beef, shipped (No. 12) at 2½ ℔ Cent. is - - - - -	6	2	—
15	After closing *Laroche's* Account Claret, and sending him the account sales, I find an omission of 4*l.* charges on said Claret not posted - - - - -	4	—	—

		£.	s.	d.
16	Bought for ready money, by order, and for account of said *Laroche*, 5 ton of Tallow, at 30*l.* ℔ and shipped them in the *Rover*, of *Bourdeaux*, to the consignation of do. paid duty, &c 20*l.* in all - -	170	—	—
17	My Commission on the tal ow sent *Laroche, viz.* on 170*l.* at 2½ ℔ Cent. is - - - - -	4	5	—
18	Since the closing of *Laroche's* account Claret, I have made abatement for defect therein, and refunded to the buyers in ready money - - -	5	—	—
19	Remitted to *Laroche*, in part of the Nt. proceeds of his Claret	200	—	—
20	Remitted to *Digby* and *Co.* of *London*, a Bill of *Digby* and *Co.* of *Dublin*, in their favour, for acct. of *Peter Laroche*, being the balance of his Account current, value paid said *Digby* and *Co.* of *Dublin* - -	46	6	—
21	Received from on board the *Vigilant*, of *Rochelle*, 10 pipes Brandy, containing 1000 gallons, consigned to me by *Lewis Martin*, to sell for his account: Paid duty and other charges - - - -	125	—	—
22	Sold to A. 2 pipes, each containing 100 gallons, at 4*s.* ℔ gallon, for ready money - - -	40	—	—
23	Sold to B. 2 do. each containing 100 gallons, at 4*s.* 2*d.* ℔ gallon, at three months - - -	41	13	4
24	Sold to C. 2 do. each containing 100 gallons, at 4*s.* 3*d.* ℔ gallon, half in ready money, half at 2 months	42	10	—
25	Taken to my own account the remaining 4 pipes containing 400 gallons, at 4*s.* ℔ gallon - -	80	—	—
	The said pipes being over guaged 5 gallons each, I have made abatements to every buyer accordingly, before the account was closed.			
26	To A. I have refunded - - -	2	—	—
27	To B. I have abated in Acct. the money being not yet due	2	1	8
28	To C. I have abated 2*l.* 2*s.* 6*d.* and received the remainder of his debt - - - -	19	2	6
29	Made the like abatements to myself on each of the pipes	4	—	—
30	Laid out further charges on *Lewis Martin's* Brandy -	5	10	—
31	My provision on the sales of said Brandy, (amounting to 204*l.* 3*s.* 4*d.*) at 2½ ℔ cent - - - -	5	2	1
32	The Nt. Proc of said Brandy, which closes the Acct. being	58	7	1
33	Bought from *William Ford*, for account of *Lewis Martin*, *viz.*			

	l.	*s.*	*d.*
3 Tons of Tallow, at 30*l.* ℔ ton, is	90	0	0
	l.	*s.*	*d.*
Paid him in part -	60	0	0
The rem. I am to pay in 3 mo.	30	0	0
	90	0	0

Shipped said Wares in the *Betty*, for *Rochelle*, to the consignation of said *Martin*, for his account

				£.	s.	d.
Paid charges at shipping - - -	4	10	0			
My commission, at 2½ ℔ - - -	2	7	3			
				96	17	3

		£.	s.	d.
34	Paid ready money for insuring 180*l.* on *Laroche's* Tallow, (No. 16) - - - - -	3	12	—
35	Insured by *Lewis Martin's* directions, his 3 tons of Tallow, the premium being - - -	2	—	—
36	Paid *Digby* and *Co.* of *Dublin*, a bill of said *Martin's*, their favour - - - -	45	—	—
37	Paid *W. Ford* what was due to him, for *L. Martin's* Acct.	30	—	—
38	Suppose without any directions of *Lewis Martin*, I discount the 30*l.* and paid *William Ford* in full -	29	10	—
39	Suppose by *Lewis Martin's* directions I discounted the 30*l.* paying in full - - -	29	10	—
40	Received from *William Warren* by order of *Garret Walsh*, of *Nantz*, to be laid out on his account -	100	—	—
41	B. (mentioned No. 4.) pays me what he owed for *Laroche's* claret - - - -	42	—	—
42	B. (mentioned No. 23.) discounts to me 39*l.* 11*s.* 8*d.* which he owed for *Lewis Martin's* Brandy; and pays in full, the abatement being made on said *Martin's* account	39	—	—
43	Suppose in the last question, the abatement had been made on my account, as being in need of money; and I receive in full - - -	39	11	8
44	Suppose B. died and the debt be lost beyond recovery	39	11	8
45	By order of *Abel Archer*, of *Nantz*, I have bought for ready money at the Custom House Auction, the 18 pipes of Brandy that had been made a prize by the *Dublin* privateer - - -	300	—	—
46	By order of *John White*, of *Rochelle*, I have given orders to my Correspondent *Lewis Lestock*, of *London*, to send me a parcel of Teas, for account said *White*, which Tea I have this day received, being as ℔ Invoice			
	l. *s.* *d.*			
	400*l. Eng.* which at 8½ ℔ cent. is here 434 0 0			
	Paid duty and other charges here 350 0 0	784	—	—
47	Shipped for *Galway*, in the *Providence*, *A. B.* master, 4 pipes of *Abel Archer's* Brandy, to the address of my correspondent *Pat. Lynch*, to be sold for the account of said *Archer*.—Paid charges here - -	12	—	—
48	Received from *P. Lynch* of *Galway*, an account of sales of *Abel Archer's* 4 pipes Brandy; the Nt. Proc. amounting to	145	—	—
49	Paid to *C. D.* in ready money the draft of *L. Lestock* for amt. of *John White's* Tea, being 400*l. Eng.* at 8½ ℔	434	—	—

ANSWERS

ANSWERS

TO THE

SECOND SET.

		£.	s.	d.
	FACTORAGE.			
1	*LAROCHE* his account Claret, Dr. to Cash -	340	—	—
2	Cash Dr. to *Laroche*, his account Claret -	40	—	—
3	A. Dr. to *Laroche*, his account Claret -	42	—	—
4	B. Dr. to *Laroche*, his account Claret - -	42	—	—
5	Bills and Notes Dr. to *Laroche*, his account Claret	42	—	—
6	Notes payable Dr. to *Laroche*, his account Claret	42	—	—
7	A. Dr. to *Laroche*, his account Claret	42	—	—
8	*Laroche* his account Dr. to his account Claret -	84	—	—
9	Rum Dr. to *Laroche* his account Claret -	80	—	—
10	*Laroche* his account Dr. to his account Claret -	160	—	—
	Claret Dr. to Beef - - -	160	—	—
11	Claret Dr. to *Laroche* his account Claret -	240	—	—
12	*Laroche* his account Dr. to Cash - -	10	—	—
13	*Laroche* his account Claret Dr. to Sundries, £.474, *viz.*			
	l. *s.* *d.*			
	To Cash for charges - 8 0 0			
	To Commission - 20 7 0			
	To *Laroche*, his Acct. - 445 13 0			
		474	—	—
14	*Laroche* his account Dr. to Commission -	6	2	—
15	*Laroche* his account Dr. to Cash - -	4	—	—
16	*Laroche* his account Dr. to Cash - -	170	—	—
17	*Laroche* his account Dr. to Commission -	4	5	—
18	*Laroche* his account Dr. to Cash - -	5	—	—
19	*Laroche* his account Dr. to Cash - -	200	—	—
20	*Laroche* his account Dr. to Cash - -	46	6	—
21	*Lewis Martin, Rochelle*, his account Brandy Dr. to Cash	125	—	—
22	Cash Dr. to *Martin* his account Brandy	40	—	—
23	B. Dr. to *Martin* his account Brandy -	41	13	4
24	Sundries Dr. to *Martin* his account Brandy £.42 10*s.* *viz*			
	Cash - *l.*21 5 0			
	C. - 21 5 0			
		42	10	—
25	Brandy Dr. to *Martin* his account Brandy -	80	—	—
26	*Martin* his account Brandy Dr. to Cash - -	2	—	—
27	*Martin* his account Dr. to B. - -	2	1	8
28	Sundries Dr. to C. *l.*21 5 0			
	Cash - *l.*19 2 4			
	Martin H. A. Brandy 2 2 8			
		21	5	—

				£.	s.	d.
29	*Martin* his account Brandy Dr. to Brandy			4	—	—
30	*Martin* his account Brandy Dr. to Cash -			5	10	—
31	*Martin H. A.* Brandy Dr. to Commission -			5	2	1
32	*Martin H. A.* Brandy Dr. to *Martin* his account -			58	7	1
33	*Martin* his account Dr. to Sundries 96*l.* 17*s.* 3*d. viz.*					
		l.	*s.*	*d.*		
	To Cash -	64	10	0		
	To *William Ford*	30	0	0		
	To Commission	2	7	3		
					96	17	3
34	*Laroche* his account Dr. to Cash - -				3	12	—
35	*Martin* his account Dr. to insurance - -				2	—	—
36	*Martin* his account Dr. to Cash - -				45	—	—
37	*William Ford* Dr. to Cash - - -				30	—	—
38	*William Ford* Dr. to Sundries *l.*30 *viz.*						
	To Cash -	29	10	0			
	To Profit and Loss	0	10	0			
					30	—	—
39	*William Ford* Dr. to Sundries *l.*30, *viz.*						
	To Cash -	29	10	0			
	To *Martin* his Acct.	0	10	0			
					30	—	—
40	Cash Dr. to *Garret Walsh, Nantz,* his Account -				100	—	—
41	Cash Dr. to B. - - -				42	—	—
42	Sundries Dr. to B. 39*l.* 11*s.* 8*d. viz.*						
	Cash - -	39	0	0			
	Martin his account Brandy	0	11	8			
					39	11	8
43	Sundries Dr. to B. 39*l.* 11*s.* 8*d.*						
	Cash -	39	0	0			
	Profit and Loss -	0	11	8			
					39	11	8
44	*Martin* his account Dr. to B. - -				39	11	8
45	*Abel Archer, Nantz,* his account Dr. to Cash -				300	—	—
46	*John White, Rochelle,* his Acct. Tea Dr. to Sundries, 784*l.*						
	To *L. Lestock, London* *M. A.* *l.*400 *English* at 8½ ℔ Cent.	434	0	0			
	To Cash -	350	0	0			
					784	—	—
47	*Abel Archer, Nantz,* his Account Brandy Dr. to Cash				12	—	—
48	*Pat. Lynch, Galway,* his account Dr. to *A. Archer, Nantz,* his account Brandy - - -				145	—	—
49	*Lewis Lestock, London,* my Account Dr. to Cash, 400*l.* *English,* at 8½ ℔ Cent. - -				434	—	—

QUESTIONS

OF THE

THIRD SET.

	Company.				Acting Persons.
1	A. and B. (Co. No. 1.) buy a ship called the *Swan* for 460*l.* $\frac{2}{3}$ for A.'s account $\frac{1}{3}$ for for B.'s account, each paying his share in ready money - -				A. B.
2	A. pays in 60*l.* for refitting ship the *Swan* -				A. B.
3	A. pays in 100*l.* for freight of ship the *Swan* -				A. B.
4	B. advances to A. 200*l.* to be laid out as A. shall think proper for their joint account, each $\frac{1}{2}$ -				A. B.
5	A. lays out 300*l.* on linen, for his own and B.'s acct. each $\frac{1}{2}$				A. B.
6	A. buys for account do. Co. 1, each $\frac{1}{2}$, 150*l.* worth of beef,	*l.*	*s.*	*d.*	
	Of which he pays in ready money	100	0	0	
	B. pays the remainder in ready money	50	0	0	
		150	0	0	A. B.
7	A. buys for account Co. 1, each $\frac{1}{2}$ 200*l.* worth of tallow, each paying his share ready money - -				A. B.
8	A. ships in the *Ann* and *Mary* of *Dublin* for *Nantz*, for account Co. 1, each $\frac{1}{2}$	*l.*	*s.*	*d.*	
	Tanned leather, just bought by him for ready money - -	200	0	0	
	Duty and other charges paid by A. -	4	0	0	
	His Commission at $2\frac{1}{2}$ ℔ Cent -	5	2	0	
		209	2	0	A. B.
9	A. receives from B. for his share of aforesaid cargo, in ready money, 104*l.* 11*s.* - -				A. B.
10	A ships in the *Mary* of *Dublin*, for *Rouen*, Account Co. 1.	*l.*	*s.*	*d.*	
	Beef of said Company's No. 6, which cost	150	0	0	
	Tallow——————No. 7, which cost	200	0	0	
	Duty and other charges paid by A.	15	0	0	
	A.'s Commission on the whole, at $2\frac{1}{2}$ ℔ cent.	9	2	6	
		374	2	6	A. B.
	A's. share of which is - -	187	1	3	
	B.'s share (of which he pays nothing yet)	187	1	3	

					Acting Persons.
11	A. ships in the *Swan*, for account Co. 1, each half for *London*	*l.*	*s.*	*d.*	
	The linen (mentioned No. 5) which cost	300	0	0	
	More put in by B. formerly charged in B.'s books, valued at - -	160	0	0	
	The freight valued at - -	6	0	0	
	Charges paid by A. at shipping -	8	0	0	
	A.'s Com. at 2½ ℔ cent. on the whole, is	11	17	0	
		485	17	0	A. B.
12	A. receives ℔ the *Eagle* from *Peter Laroche* of *Bourdeaux*, 40 Tun of Claret, for acct. of A. and B. each half; the cost, *&c.* there -	600	0	0	
	A. pays duty, *&c.* - -	640	0	0	
		1240	0	0	A. B.
13	A. gives C. an assignment on B. for 120*l.* which B. pays				A. B.
14	*Peter Laroche* of *Bourdeaux* draws on A. a bill of 600*l.* favour D. on account of Claret (No. 11)—A. accepts the bill and pays it as follows, *viz.*	*l.*	*s.*	*d.*	
	In ready money for his half -	300	0	0	
	His bill on B. for his half -	300	0	0	
		600	0	0	A. B.
15	A. sells to C. at 3 months, 2 tuns Claret belonging to Company 1, at 40*l.* per tun - -			*l.* 80	A.
16	A. sells 1 tun do. Claret at 40*l.* ℔, for ready money			*l* 40	A.
17	A. sells B. (his partner) in account 5 tuns do. Claret at 36*l.* ℔ tun - - - -			*l.* 180	A.
18	A. receives from N. at *Nantz*, an account sales of tanned leather, shipped (No. 1) in the *Ann* and *Mary*, account Company 1, Nt. proceeds - -			*l.* 250	A. B.
19	A. receives from R. at *Rouen*, an account sales beef and tallow (No. 10) in the *Mary* for account Co. 1, the Nt. proceeds amounting to 450*l.* for which sum R. sends A. by the same post a bill on B. the partner who owed R. so much, which B. accepts - -				A. B.
20	A receives from L. at *London* an acct. sales of linen shipped (No. 11) in the *Swan*, for acct. Co. 1; the Nt. proceeds amounting to 600*l.* together with the following wares received in return, ℔ said ship, for account said Co. *viz.*	*l*	*s.*	*d.*	
	20 bags hops at - -	270	0	0	
	6 chests tea at - -	270	0	0	
	Duty and other charges there, -	60	0	0	
		600	0	0	A. B.
	A. pays here duty, *&c.* - *l.* 100				

					Acting Persons.
21	A. C. and D. (C. 2.) join in partnership each $\frac{1}{3}$; and put in as follows,	*l.*	*s.*	*d.*	
	C. puts in tallow; formerly bought and charged, worth - -	150	0	0	
	D. puts in hides now received in barter for rum - - - -	120	0	0	
	A puts in butter just bought for ready money	100	0	0	
	A. ships these wares in the *Swallow* for *Cadiz*, paying duty, *&c.* here	50	0	0	
		420	0	0	A. C. D.
	Each partner's share of cargo amounts to	140	0	0	
22	A. receives from *Hall, Cadiz*, an account sales of the wares shipped (No. 21) in the *Swan* for account Company 2, the Nt. proceeds amounting to 510*l.* *Hall* also advises A. that he has according to his orders shipped in said ship, for *London*, for account Co. 2, in return of the Nt. proceeds, as much *Alicant* wine as amounts to 300*l.*				A. C. D.
23	A. charges full freight of both cargoes in the *Swan, viz.* that to *Cadiz*, and that to *London*, for the former 60*l.* for the latter 40*l.* - - - *l.*100				A.B.C.D.
24	B. being willing to sell his $\frac{1}{3}$ of ship *Swan*, and partners of Co. 2, desiring to be equally concerned in said ship; B. sells his $\frac{1}{3}$ and A. another $\frac{1}{3}$ to C. D. each $\frac{1}{3}$ being 150*l.* payable at 1 month - -				A B.C.D.
25	Co. 2, buys from Co. 1, the remainder of their claret, *viz.* 29 tuns, at 36*l.* which amounts to 1044*l.*	*l.*	*s.*	*d.*	
	C. pays down his $\frac{1}{3}$ in ready money	348	0	0	
	A. pays down in ready money	174	0	0	
	B. takes up for his half do. the sum paid down	522	0	0	A.B.C.D.
26	A. receives from C. his partner in Co. 2, 250*l.* for his bill on N. of *Nantz*, who owed so much to A. for Nt. proceeds of leather, sold by him account Co. 1, No. 18				A.
27	B. of Co. 1, passes to A. in part payment of what he owed him a promissory note of A.'s Co. 2, payable at 1 month for 100*l.*				
28	A. sells to C. of Co. 2, in acct. *vide* No. 20,	*l.*	*s.*	*d.*	
	2 bags hops belonging to Co. 1, for	42	0	0	
	1 chest of do. Co. 1, tea, for -	60	0	0	A.
29	A. receives certain advice that the ship *Swan*, together with cargo, both belonging to Co. 2, is lost in her way from *Cadiz* to *London*,	*l.*	*s.*	*d.*	
	The ship was worth -	450	0	0	
	The Cargo - - -	300	0	0	A C. D.
30	A. receives from *Hall* of *Cadiz*, a bill of *l.*210 for what remained due for wares belonging to Co. 2, formerly sold by said *Hall*, (No. 22) The bill is paid on sight, and each partner receives his share - -				A. C. D.

31 A. and B. (of Co. 1) intending to break up Company, divide Wares between them, *viz.* — Acting Persons.

	l.	*s.*	*d.*	
A. takes to his own account 18 bags hops valued at - - -	315	0	0	A. B.
B. takes remaining 5 chests tea, for	291	13	4	

32 (Co. 3,) A. in *Dublin*, L. at *London*, N. at *Nantz*, enter Co. each to manage as occasion shall require. In pursuance to this agreement, A. buys and ships to N. at *Nantz*, tanned leather, Co. 3, each $\frac{1}{3}$ which cost in ready money 200*l.* his commission at $2\frac{1}{2}$ ℘ cent. is 5*l.* in all 205*l.* and advises his partners hereof; exchange suppose 10 ℘ cent. 30*d. English* and 33*d. Irish* ℘ △ *French*. — A. L. N.

33 N. receives the leather, and paid duty, *&c.* 200 liv. tour. — A.

34 N. sells the whole for ready money - 6000 liv.

His commission at $2\frac{1}{2}$ ℘ cent.	150 liv.	
Other petty charges paid by N. in ready money -	70	
The Nt. proceeds he advises A. and L. ℘ account sales, is - -		5580 liv.

N. A. L.

35 N. ships for account Co. 3, to L. Brandy, which cost him 6000 livres tournois, and advises A. and L. hereof — N. A. L.

36 L. receives the brandy, sells it immediately for a cargo hops already shipped, which he consigns to A. for acct. Co. 3, advises N. thereof, the cargo valued at 370*l. Eng.* — L. N. A

37 A. receives the hops and sells them for ready money 345*l.* of which he advises L. and N. and sends to each the balance of their account current.

	l.	*s.*	*d.*
To L. -	46	13	4
To N. -	53	1	8

A. L. N.

38 A. in *Dublin* and L of *London* agree to carry on an account or correspondence in exchange in partnership, to share equally the gain or loss by exchange on the mutual drafts and remittances. In pursuance of this agreement, A. remits to L. his own bill on *Digby* and Co. *London*, for 300*l. Eng.* at 10 ℘ cent. which sum L. receives accordingly. — A. L.

39 L. *London*, takes up from *Michael Clancy*, said place, his Bill on *Wm. Warren, Dublin*, for 350*l Irish*, value in account with *Clancy, London*, at 11 ℘ Cent. this Bill, L. remits to A. of *Dublin*, who receives the contents. — A. L.

40 L. *London*, receives 400*l. Eng.* for his bill of 448*l. Irish* on A of *Dublin*, favour *Thos. Preston*, in payment thereof, A. gives his own bill on *Swift* and Co. for that sum. — A. L.

41 A. of *Dublin*, takes up from *George Usher* a bill on *Loftus* and Co. *Paris*, for 10,000 liv. tournois, which he remits to said Co. for their account at 12*d.* ℘; in payment hereof gives said *Usher* a bill on L. of *London*, exchange at 32*d. Eng.* ℘ △ *French*, who pays it, for joint account of said L. and A. — A. L.

ANSWERS

ANSWERS

TO THE

THIRD SET.

		Company.	£.	s.	d.
1	A.	Ship *Swan* Dr. to Cash for my $\frac{2}{3}$ ditto - -	240	—	—
	B.	Ship *Swan* Dr. to Cash for my $\frac{1}{3}$ ditto - -	120	—	—
2	A.	Sundries Dr. to Cash £.60, *viz.*			
		Ship *Swan*, for my $\frac{2}{3}$ of Repairs £ 40			
		B. for his $\frac{1}{3}$ - - - 20			
			60	—	—
	B.	Ship *Swan* Dr. to A. for my $\frac{1}{3}$ repairs -	20	—	—
3	A.	Cash Dr. to Sundries £.100, *viz.* *l.* *s.* *d.*			
		To Ship *Swan*, for my $\frac{2}{3}$ freight 66 13 4			
		To B. for for his $\frac{1}{3}$ - - 33 6 8			
			100	—	—
	B.	A. Dr. to Ship *Swan* - - - -	33	6	8
4	A.	Cash Dr. to B. - - - - -	200	—	—
	B	A. Dr. to Cash - - - - -	200	—	—
5	A.	Sundries Dr. to Cash £.300, *viz.*			
		Linen, Co. 1, £.150			
		B. - - 150			
			300	—	—
	B.	Adventure in Co. with A. Dr. to A. - -	150	—	—
6	A.	Sundries Dr. to Sundries £.150, *viz.*			
		Beef, Co. 1 £.75 | To Cash £.100			
		B. - - 75 | To B. 50			
			150	—	—
	B.	Adventure in Co. with A. Dr. to Sundries £.75, *viz.*			
		To Cash - 50			
		To A. - 25			
			75	—	—
7	A.	Tallow Dr. to Cash - - - -	100	—	—
	B.	Adventure in Co. with A. Dr. to Cash -	100	—	—
8	A.	Sundries Dr. to Sundries £.209 2*s.* *viz.*			
		Voy. to *Nantz*, Co. 1, *l.*104 11 | To Cash *l* 204 2			
		B. - - - 104 11 | To Com. 5 0			
			209	2	—
		Adventure in Co. with A. Dr. to A. - -	104	11	—

			l.	s.	d.
9	A.	Cash Dr. to B. - - -	104	11	—
	B.	A. Dr. to Cash - - -	104	11	—
10	A.	Sundries Dr. to Sundries £.374 2 6, *viz.*			
		Voy. to *Rouen*, Co. 1, 187 1 3 | To Beef, do. Co. 75 0 0			
		B. - - 187 1 3 | To Tal. Co. 1, 100 0 0			
		To Cash - 15 0 0			
		To Commission on the whole } 9 2 6			
		To B. for his ½ both 175 0 0			
			374	2	6
	B	Adventure Co. with A. Dr. to Sund. £.187 1 3, *viz.*			
		To Adventure in Co. with A } £.175 0 0			
		To A. for ½ charges 12 1 3			
			187	1	3
11	A.	Sundries Dr. to Sundries, 485 17 0, *viz.*			
		Voy. to *Lon.* Co. 1, 242 18 6 | To Linen, Co. £.150			
		B. - - 242 18 6 | To. B. - 312			
		To Ship *Swan* 4			
		To Cash for charges 8			
		To Com. on 474*l.* 11 17			
			485	17	—
	B.	Sundries Dr. to Sundries, £.312, *viz.*			
		Adv. Co. with A. 242 18 6 | To Adv. Co. with A. 150			
		A. advanced for him 69 1 6 | To Linen now put in 160			
		To Ship *Swan*, for ⅔ Freight - } 2			
			312	—	—
12	A.	1, Sund. Dr. to *P. Laroche, Bourdeaux*, Co. 2, *o. a.* £.600, *viz.* Claret Co. 1, for my ½ 300 0 0			
		B. - - - 300 0 0			
			600	—	—
		2, Claret Co. 1, Dr. to Cash, Duty, *&c.* paid on ditto	640	—	—
	B.	Adventure Co. with A. Dr. to A. - - -	300	—	—
13	A.	C. Dr. to B. - - - - - -	120	—	—
	B.	A. Dr. to Cash. - - - - - -	120	—	—
14	A.	*P. Laroche, Bourdeaux*, Co. 1, *o. a.* Dr. to Sund. £.600, *viz.* To Cash, for my ½ paid down | 300 0 0			
		To. B. for my Bill for his ½ | 300 0 0			
			600	—	—
	B.	A. Dr. to Cash - - - - - -	300	—	—
15	A.	C. Dr. to Claret, Co. 1, - - - -	80	—	—
16	A.	Cash Dr. to Claret, Co. 1, - - - -	160	—	—
17	A	B Dr. to Claret, Co. 1, - - - - -	180	—	—
18	A.	N. *Nantz*, for Co. 1, our Acct. Dr. to Sundries, £ 250, *viz.* To Voyage to ditto for my ½ Nt. Proceeds 125			
		To B. for his half - - - 125			
			250	—	—
	B	A. Dr. to Adventure in Company with A. -	125	—	—

			l.	l.	d.
19	A.	B. Dr. to Voyage to *Rouen*, Company 1,	225	—	—
	B.	R. *Rouen* Dr. to Sundries £.450, *viz.*			
		To Adventure in Company with A. £.225			
		To A. - - - - - - 225			
			450	—	—
20	A.	1. Wares from *London*, Co. 1, Dr. to Voy. to do. for my $\frac{1}{2}$	300	—	—
		2. Wares, Company 1, Dr. to Cash - -	100	—	—
	B.	Advent. in Co. with A. Dr. to Advent. in Co. with A.	300	—	—
21	A.	Sundries Dr. to Sundries £420, *viz.*			
		Voyage to *Cadiz* for my $\frac{1}{3}$ 140 | To C. - £.150			
		C. - - - - 140 | To D. - 120			
		D. - - - - 140 | To Cash 150			
			420	—	—
	B.	Sundries Dr. to Tallow £150, *viz.*			
		Adventure in Co. with A. and D. 140			
		A. for Remainder - - 10			
			150	—	—
	D.	Adventure in Co. with A. and C. Dr. to Sund. £.140,			
		viz. To Rum - 120			
		To A. for what he advanced for me } 20			
			140	—	—
22	A.	1. *Edward Hall, Cadiz*, for Company 2, our acct. Dr.			
		to Sundries £.510, *viz.*			
		To Voyage to ditto for my $\frac{1}{3}$ Nt. proceeds } *l.*170			
		To C. for his $\frac{1}{3}$ - 170			
		To D. for his $\frac{1}{3}$ - 170			
			510	—	—
		2. Sundries Dr. to *Hall, Cadiz*, for Company 2, our			
		account *l.*300, *viz.*			
		Voyage to *London* for my $\frac{1}{3}$ 100			
		C. for his $\frac{1}{3}$ - - 100			
		D. for his $\frac{1}{3}$ - - 100			
			300	—	—
	C.	Sundries Dr. to Adv. in Co. with A. and D. *l.*170, *viz.*			
		Adventure in ditto Company *l.*100			
		A. for remainder Nt. proceeds 70			
			170	—	—
	D.	Ditto Post - - - - - - -	170	—	—
23	A.	Sundries Dr. to Sundries *l.*100, *viz.*			
		Voy. to *Cadiz*, for my $\frac{1}{3}$ freight, *l.* *s.* *d.* 20 0 0			
		Voy. to *London*, for my $\frac{1}{3}$ ditto 33 6 8 | To S. *Swan*, for my $\frac{2}{3}$ freight *l.* *s.* *d.* 66 13 4			
		C. for his $\frac{1}{3}$ both 33 6 8			
		D. for his $\frac{1}{3}$ both 33 6 8 | To B. for his $\frac{1}{3}$ 33 6 8			
			100	—	—
	B.	A. Dr. to Ship *Swan* - - -	33	6	8
	C.	Adventure in Company with A. and D. Dr. to A.	33	6	8
	D.	Ditto Post - - - -	33	6	8

					l.	s.	d.
24	A.	1. C. Dr. to B. - - - - - - -			150	—	—
		2. D. Dr. to Ship *Swan* - - - -			150	—	—
	B	A. Dr. to Ship *Swan* - - - - -			150	—	—
	C.	Ship *Swan* Dr. to A. - - - - -			150	—	—
	D	Ditto Post - - - - - - - -			150	—	—
25	A.	Sundries Dr. to Claret *l.*1044, *viz.*					
		Claret Co. 2, for my $\frac{1}{3}$ in do. Co. brought from Co. 1	*l.* 348				
		B. for his half taken up in ready money -	522				
		D. for what he owes for his $\frac{1}{3}$	174				
					1044	—	—
	B	Cash Dr. to A. - - - -			522	—	—
	C.	Adventure in Company with A. and D. Dr. to Cash			48	—	—
	D.	Adventure in Co. with A. and C. Dr. to Sundries *l.*348, *viz.* To Cash	*l.*174				
		To A. -	174				
					348	—	—
26	A.	Cash Dr. to N. *Nantz*, for Company 1, our account			250	—	—
27	A.	D. or Bills and Notes Dr. to B. - -			100	—	—
28	A.	C. Dr. to Wares from *London*, Company 1, -			102	—	—
29	A.	Profit and Loss Dr. to Sundries, *l.*250, *viz.* To Ship *Swan*	*l.*150				
		To Voy. to *London*, Co. 2	100				
					250	—	—
	C.	Profit and Loss Dr. to Sundries, *l.*250, *viz.* To Ship *Swan* - - -	*l.*150				
		To Adventure in Co. with A. and D.	100				
					250	—	—
30	D.	Ditto Post - - - - - - - -			250	—	—
	A.	Sund. Dr. to *Hall, Cadiz*, for Co. 2, our Acct. *l.* 210, *viz.* Cash -	*l* 70				
		C. - -	70				
		D. - -	70				
					210	—	—
	D.	Cash Dr. to A. - - - - - - -			70	—	—
	D	Ditto Post - - - - - - - -			70	—	—
31	A.	Sund. Dr. to Wares from *London*, Co. 1, *l.*606 13 4, *viz.* Hops	*l.*315 0 0				
		B. -	291 13 4				
					606	13	4
	B.	Tea Dr. to A. - - - -			291	13	4
32	A.	Sundries Dr. to Sundries, *l.*205, *Irish*, *viz.*					
		Voyage to *Nantz*, Co. 3, for my $\frac{1}{3}$ -	68 6 8	To Cash - *l.*200			
		L. *London*, his Account for his $\frac{1}{3}$ -	68 6 8	To Commission 5			
		N. *Nantz*, his Account for his $\frac{1}{3}$ -	68 6 8		205*l. Irish.*		
		Voy. to *Nantz*, Co. with A. & N. Dr. to A. *Dub.* my Acct. my $\frac{1}{3}$ of 205*l. Ir.* 68*l.* 6*s.* 8*d.* at 10 ℔ Cent. is *English*			*l.* 62	*s.* 2	*d.* [illegible]

33	N.	1. Leather in Company with A. and D. Dr. to A. *Dublin*, my account,		*Liv. sol. den.*
		My $\frac{1}{3}$ of 205 *Irish* is £.68 6 8 at 11*d.* ℔ livre		1490 19 2
		2 Sales Leather, in Co. with A. and L. Dr. to Cash		200 *Tournois.*
34	N.	1. Cash Dr. to Sales Leather in Co. with A. and L		6000 *Tournois.*
		2. Sales Leather, in ditto Company, Dr. to Sundries 5800 livres, *viz.*		
		To Commission on 6000 livres	150	
		To Cash for charges not posted	70	
		To A. *Dublin* his account, for his $\frac{1}{3}$ Nt. proceeds (5580)	1860	
		To L. *London* his account for his $\frac{1}{3}$ do.	1860	
		To Leather in Co. for my $\frac{1}{3}$ ditto	1860	
				5800 *Tournois.*
	A.	N. *Nantz*, my account Dr. to voyage to ditto for my $\frac{1}{3}$ of 5580 livres (Nt. proceeds Leather) is 1860, at 11*d.* ℔ - - -		£85 5 *Irish.*
	L.	N. *Nantz*, my account Dr. to ditto Company 3, for my $\frac{1}{3}$ ditto 1860 livres at 10*d.* ℔ *English*		£.77 10 *Eng.*
35	N.	Sundries Dr. to Cash, 6000 livres, *viz.*		
		Voyage to *London*, Co. 4, for my $\frac{1}{3}$ -	2000	
		A. *Dublin*, his account for his $\frac{1}{3}$ ditto -	2000	
		L. *London*, his account for his $\frac{1}{3}$ ditto -	2000	
				6000 *Tournois.*
	A.	Voyage to *London*, Company 3, to N. *Nantz*, my acct. for my $\frac{1}{3}$ 6000 livres is 2000 livres at 11*d.* ℔		£.91 13 4 *Ir.*
36	L.	Voyage to *Dublin*, Company with A. and N. Dr. to Sundries 90*l. English*, *viz.*		
		To. N. *Nantz*, my account, my $\frac{1}{3}$ 2000 livres, at 10*d.* ℔ -	*l. s. d.* 83 6 8	
		To Profit and Loss for Gain by Brandy -	6 13 4	
				£.90 *English.*
	N.	Voyage to *Dublin*, Company with A. and N. Dr. to Voyage to *London*, Company with ditto 90*l. English*		2160 *Tournois*

37 A. 1. Cash Dr. to Sundries £ 345, *viz.*

	£.	
To Voyage to *London* Co. 3, for my $\frac{1}{3}$ 270*l.* *English* 10 ℔ Cent.	99	
To Profit and Loss, for Gain by Hops - - -	16	
To L. *London* his account for his $\frac{1}{3}$ 345*l.* (Sales Hops)	115	
To N. *Nantz*, his account for his $\frac{1}{3}$ ditto - - -	115	
		£ 345 *Irish.*

2. Sundries Dr. to Cash £.99 15, *viz.*

L. *London*, his account for bal. his account	46	13	4	
N. *Nantz*, his account for bal. his account	53	1	8	
				£.99 15

L. 1. A. *Dublin*, my account, Dr. to Voyage to *Dublin* Company 3, 99*l.* *Irish* at 10 ℔ Cent. is *English* £.90.

2. Bills and Notes Dr. to A. *Dublin*, my account £.46 13 4 *Irish* at 10 ℔ Cent. is *English* £.42 8 $5\frac{3}{4}$

N. 1. A. *Dublin*, my account, Dr. to voyage to *Dublin* Co. 3, £.99 *Irish*, at 11*d.* ℔ livre, is *French* 2160 *Livres.*

2. Bills and Notes Dr to A. *Dublin*, my account £ 53 1 8 at 11*d.* ℔ livre, is *French* *Liv.* 1158 3 $7\frac{1}{2}$

38 A. L *London*, our account of Exchange in Co. Dr. to Messrs *Digby* ditto place, their account 300*l* *English* at 10 ℔ Cent - - - - £.330 *Irish.*

L. Cash Dr. to A. *Dublin*, our account of Exc. in Co. £.300 *English.*

39 L. A. *Dublin* our account of Exc. in Co. Dr. to *Michael Clancy* 350*l.* *Irish* at 11 ℔ Cent. is *English* - £.315 6 $3\frac{1}{2}$

A. Cash Dr. to L. *London*, our account of Exchange in Company, £.315 6 $3\frac{1}{2}$ *English* - £.350 *Irish.*

40 A. L. *London*, our account of Exchange in Company Dr. to Messrs *Swift* and Company £.400 *English* £.448 *Irish.*

C. Cash Dr. to A. of *Dublin*, our account of Exchange in Company, £.448 *Irish* - - - £.400 *English.*

41 A. A. *Dublin*, our account of Exchange in Company Dr. to Cash £ 500 *Irish* - - 494 8 $10\frac{1}{2}$ *E.*

L. Messrs. *Leftus* and Company their account Dr. to L. *London*, our account of Exchange in Company, £.494 8 $10\frac{1}{2}$ *English* - - - £.500 *Irish.*

End of PRACTICAL BOOK-KEEPING.

COMPUTATIONS

IN

EXCHANGE.

INTRODUCTION.

EXCHANGE is the commutation of the money of one country for that of another, by means of a bill, instrument, or writ, commonly called a *Bill of Exchange.*

Exchange may likewise be defined, a fixing of an actual and momentary value of money. Silver as a metal hath a value like other merchandizes; but as it is capable of becoming the sign of all other merchandizes, or the medium by which they can be estimated, it may receive an additional value; for was it no more than a mere merchandize, its value would perhaps be less fluctuating, and of less consideration than it is. As money, the Prince can fix a value upon silver in some cases, and in others he cannot. He can fix a proportion between silver as a metal and silver as money: between the several metals made use of to pass as money: he establishes the weight and standard of every piece of money, and assigns to it that ideal value by which it is current. On the other hand, if we consider the money of one country comparatively with that of another, it receives a new value which is fixed by the current course of commerce and the general opinion of merchants; but never by the laws of any particular nation, because it is liable to incessant variations, and depends on the accidental circumstances of trade, the money transactions between nations, and the state of their public credit. The several nations, in fixing this relative value, are chiefly guided by that particular nation which hath the greatest quantity of specie. If any one nation hath as much specie as several others together, it will then become necessary for these several nations to be regulated by the standard of that one nation. In the actual state of the universe, Holland, in this respect, seems to be umpire, since she regulates the exchange for almost all Europe, in a manner most agreeable to her own interest. This scarcity or plenty, from whence results the mutability of the course of exchange, is not real, but relative: for instance, when Glasgow hath greater occasion for funds in London, than London of having funds in Glasgow, the price of bills must rise at Glasgow. The specie of both cities is the same, both as to weight and standard, and although there should be money enough to purchase bills at Glasgow upon London, yet when there is not a fund of credit at London equal to the debt, the price of bills, not of money, must rise of course.

To

To set this subject in a more practical point of view, let us consider,

1. That if our purchases and payments in foreign countries exactly balance their purchases and payments in ours, there will be just enough of bills on the one to clear accounts with the other; so that in this case the exchange on both sides will be at par; that is, one who gives money in one country, will receive as much in the other in weight and standard.

2 If a nation supplies us with more than it takes from us, or if we pay that nation more money than it pays to us, there will be a balance against us which we must necessarily pay; in order to which, the demand for the money of that nation, or its bills of exchange, becomes greater among us than the quantity to supply that demand, which raises the value of their money or bills and lowers ours, or, in other words, puts the price of their money above par, and ours below it, which constitutes what we call *the course of exchange*. From these two considerations we may naturally infer:

1. That the course of exchange between two nations is a herald, which proclaims publicly the state of commerce and money negociations between them, and which of the two is indebted to the other.

2. That the nation which is indebted hath the disadvantage in commerce and money transactions, and that the one which hath the balance in its favour, hath in every respect the advantage.

3. That the balance of trade naturally imports specie, and renders money at home more valuable abroad; whereas, on the other hand, when the balance is against a nation, their specie is exported, and becomes thereby less valuable.

It is here thought proper to insert Sir Isaac Newton's table of the assays, weights and values of most foreign silver and gold coins actually made at the mint, by order of the Privy Council, before the year 1717, with notes and explanations, and a calculation of the real or intrinsic par of exchange, as it stood 1719, when first published, and as it was republished in London, 1740.

Explanation of the following Tables.

For understanding the following tables, it is to be observed, that the English pound Troy contains 12 ounces; 1 ounce, 20 penny weights; 1 penny weight, 24 grains; and 1 grain 20 mites.

The present English standard for gold coin is 22 carats of fine gold and 2 carats or $\frac{1}{12}$ of alloy.

The silver coin contains 11 ounces 2 penny weights fine silver, and 18 penny weights of alloy in the pound.

The first column of the table expresseth the fineness of the assayed piece; the letter B. signifying *better*, and W. *worse* than the English standard.

The second column the absolute weight of the piece.

The third column its standard weight, or quantity of standard metal.

The fourth column, its value in English money.

Table

	Assay dwt.	Weight. dwt.	gr.	Stand. Wt. dw.	gr.	mi.	Value d.	
The piastre of Spain or Sevelle piece of 8 reals, now reduced to 10	W. 1	17	12	17	10	2	54	
The new Seville piece of eight -	W. 1½	14		13	21	15	43	.11
The Mexico piece of eight -	W. 1	17	10	17	8	14	53	.83
The Pillar piece of eight - -	Sta.	17	9	17	9		53	.17
The Peru piece of eight coarser but of uncertain allay								
The old ecu of France, or piece of 50 sols Tournois - - -	W. 1	17	12	17	10	2	54	
The new ecu, or piece of 5 livres or 100 sols Tournois - -	W. 1½	19	14½	19	11	12	60	.39
N. B. *The ecu of France should be 2dwt. worse by law.*								
The crusado of Portugal, or ducat worth 400 reas, now marked and raised to 480 reas - -	W. 2	11	4	11	1	13	34	.31
The patacks or patagons of Portugal, worth 500 reas, now marked and raised to 600								
The duccatoon of Flanders, or piece of 60 sols or patters - -	B. 4½	20	22	21	8	2	66	.19
The patagon of Flanders, or cross dollar or piece of 48 patters	W. 12	18	1	17	1	13	52	.91
The duccatoon of Holland, or piece of 63 stivers - -	B. 3	20	21	21	3	15	65	.59
The patagoon leg dollar or rix dollar of Holland, or piece of 50 stivers	W. 14	18		16	20	17	52	.28
The three guider piece of Holland, or piece of 60 stivers - -	W. 2	20	8	20	3	12	62	.46
The guilder, florin, or piece of 20 stivers	W. 2	16	18½	16	17	1	20	.03
The ten schelling piece of Zealand or piece of 60 stivers - -	W. 2	20	6	20	1	13	62	.21
The lion dollar of Holland, or ⅔ of the duccatoon - - -	W. 44	17	14	14	2	7	43	.07
the duccatoon of Cologn -	B. 3	20	18	21	0	15	55	.02
The rix dollar or patagoon of Cologn	W. 13	18		16	22	14	52	.53
The rix dollar or patagoon of the Bishop of Liege - -	W. 12	17	22½	16	22	5	55	.04
The rix dollar of Mentz - -	W. 6½	18	8	17	19	18	55	.27
The rix dollar of Franckfort -	W. 9	18	8	17	14	4	54	.53
The rix dollar of the Elector Palatine of the Rhine and Bavaria, before 1620 - - - -	—	18	5					
The rix dollar of Nurenburg -	W. 6	18	11	13	22	1	55	.53
The old rix dollar of Lunenburg -	W. 10	18	11	17	15	2	54	.05
The old rix dollar of Hanover -	W. 8	18	12	17	20	2	55	.03
The double gulden of the Elector of Hanover - - - -	W. 7	18	18	18	3	16	56	.29
The gulden of the Elector of Hanover, or piece of ½ - - -	B. 16	18	13	18	1	18	28	.14

	Assay dwt.	Weight. dwt.	gr.	Stand. Wt. dwt.	gr.	mi.	Value. d.	
The half gulden of the Electorate of Hanover, or piece of $\frac{2}{3}$ -	B. 17½	4	5	4	12	19	14	.07
The gulden of the Duke of Zell, or piece of 16 gutz grosh -	W. 43	11	22	8	22	10	27	.07
The gulden of the Bishop of Hildesheim or piece of 24 marien grosh now raised to 26 - -	W. 40½	11	22	9	17	17	30	.21
The rix dollar of Magdeburg -	W. 10	18	12	17	16	1	54	.27
The guild, or guilder of Magdeburg	W. 44	11	14	9	6		28	.67
The old rix dollar of the Elector of Brandenburg - - -	W. 9	18	13	17	19	1	53	.17
The old gulden of Brandenburg, now raised from 24 to 26 marien grosh	W. 43	12	4	9	19	9	30	.41
The gulden of Brandenburg, or piece of $\frac{2}{3}$	W. 43	11	3	8	23	6	27	.81
The half gulden of Brandenburg, or piece of $\frac{2}{3}$ - - -	W. 43	5	13	4	11	14	13	.09
The gulden of the Elector of Saxony, or piece of $\frac{2}{3}$ - - -	W. 41	11	3	9	1	14	28	.12
The old bank dollar of Hamburgh	W. 8	18	9	17	17	4	54	.92
The old rix dollar of Lubec -	W. 8½	18	16	17	22	17	55	.54
The four mark piece of Denmark, or coarser allay - - -	W. 61	14	8	10	9	16	33	.23
The four mark piece of Denmark, or finer allay - - -	W. 31	11	13½	11	11	5	32	.45
The eight mark piece of Sweden	Stan.	20		20			62	
The four mark piece of Sweden -	W. 58	13	12	9	23	7	30	.92
The two mark piece of Sweden -	W.	6	19					
The old dollar of Dantzick - -	W. 10½	18	9	17	12	14	54	.27
The old rix dollar of Thorn near Dantz	W. 12	18	8½	17	8	15	53	.85
The rix dollars of Sigismond III. and Vladislaus IV. Kings of Poland	W. 10	18	9	17	13	14	54	.04
The rix dollar of the late Emp. Leopold	W. 10½	18	9	17	12	4	54	.27
The rix dollar of his pred. Ferdinand III.	W. 10½	18	9	17	12	4	54	.27
The rix dollar of Ferdinand Archduke of Austria - -	W. 10½	18	5	17	8	7	35	.78
The rix dollar of Basil - -	W. 7½	18	18½	18	3	6	56	.24
The rix dollar Zune - -	W. 13	18	1	16	23	13	52	.65
The old ducat of Venice, with the words *Ducatus Venetus* upon it	W. 23½	14	15	13	1	17	40	.50
The half ducat - - -	W. 23½	7	7½	6	12	18	20	.25
The new ducat with No. 124 upon it signifying 124 sols or 6 livres 4 sols de Picoli - - - -	—	18	2					
The half thereof - - -	—	9	1					
The crusado croisat, or St. Mark of Venice, with No. 140 upon it, signifying 140 sols or 7 livres de Picoli	—	20	6					
The half crusado of the same form	—	10	3					
The quarter crusado of the same form	—	5	1					

	Assay	Weight.		Stand.	Wt.		Value.	
	dwt.	dwt.	gr.	dwt.	gr.	mi.	d.	
Another coin of Venice -	W. 46	17	10	13	19	8	42	.08
The piece of two jewels -	B. 6	3	15	3	17	7	11	.05
The ducat de banco of Naples or piece of 5 tarins, or 10 carlins, or 100 gr. -	W. 3	14	0¼	13	1		40	.43
The half ducat - - -	W. 3	7	0⅛	6	12	10	20	.21
The tarin, or fifth part of the ducat	W. 3	2	19¼	2	14	12	8	.09
The carlin or tenth part of the ducat	W. 3	1	9½	1	7	6	4	.04
The escudi, escu, or crown of Rome or piece of 10 julios, or 100 bayoches -	—	20	14½					
The testin of Rome, or testin of 3 julios - - -	W. 1	5	21½	5	20	1	18	.32
The ducat of Florence and Leghorn, or piece of 7 livres, or 10½ julios - -	B. 8	20	3	20	20	6	64	.62
The julio of Rome - -	—	2	5					
The piaster ecu, or crown of Ferdinand II. Duke of Tuscany	W. 1	17	12	17	10	2	54	
The piastre ecu, or crown of Cosinus III. D. of Tuscany, whose monies are about four ℔ cent. lighter than his Father's; this piece is 8½ julios	W. 1	16	18	16	16	4	51	.69
The croisat of Genoa, or piece of 7½ livres - -	B. 7	24	15	25	9	11	78	.74
The ecu d'argent of Genoa, or piece of 7 livres 12 sols								
The piastre ecu, or crown of Milan	—	17	21					
The Philip of Milan, a piece of 7 livres - - -	—	20	20					
The livre of 20 sols piece of Savoy	—	3	22					
The 10 sols piece of Savoy -	—	1	23					
A roupee - - -	B. 16½	7	13	7	23	4	24	.07
A gout gulden, or florin d'or, a Dutch coin of 28 stivers	W. 75	12	19	8	11	5	26	.26
Another gulden - -	W. 48	11	0	8	14	18	26	.72
Another - - - -	W. 48	12	0	9	9	15	29	.15

Table

	Assay. car.	gr.	Weight. dwt.	gr.	Stand. dwt.	gr.	Wt. mi.	Value. s.	d.	
The old Louis d'or - -	W.0	0½	4	8	4	7	8	16	9	.3
The half and quarter in proportion	W.0	0½	2	4	2	3	14	8	5	
The new Louis d'or - -	W.0	1½	5	5⅗	5	3	18	20	0	.6
The half and quarter in proportion	W.0	1½	2	14	2	13	9	10	0	.3
The old Spanish double doubloon	W.0	0½	17	8	17	5	12	67	1	.4
The old Spanish double pistole	W.0	0½	8	16	8	14	16	33	6	.7
The Spanish pistole - -	W.0	0½	4	8	4	7	8	16	9	.3
The new Seville double pistole	W.0	3	8	16¾						
The new Seville pistole -	—		4	18 1/6						
The half and quarter in proportion										
The doppia moeda or double moeda of Portugal, new coined	W.0	0¼	6	22	8	21	12	26	10	.4
The doppia moeda as they come into England - -	W.0	0¼	8	21¾	6	21	7	26	9	.9
The moeda of Portugal -	W.0	0¼	3	11	3	10	16	13	5	.1
The half modea - -	W.0	0¼	1	17½	1	17	8	6	8	.5
The Hungary ducat - -	B. 1	2	2	5⅔	2	9	7	9	3	.6
The ducat of Holland, coined *ad legem imperii* - -	B. 1	2	2	5½	2	9	3	9	3	.2
The ducat of Campen in Holland	B. 1	2	2	5½	2	9	3	9	3	.2
The ducat of the Bishop of Bamberg	B. 1	2	2	5½	2	9	3	9	3	.2
The doub. duc. of the D. of Hanover	B. 1	2	4	10¼	4	17	9	18	4	.8
The ducat of the Duke of Hanover	B 1	2	2	5¼	2	8	10	9	2	.7
The ducat of Brandenburg -	B. 1	2	2	5½	2	9	3	9	3	.2
The ducat of Sweden -	B. 1	2	2	5½	2	9	3	9	3	.2
The ducat of Denmark -	B. 1	2	2	5½	2	9	3	9	3	.2
The ducat of Poland -	B. 1	2	2	5½	2	8	12	9	2	.1
The ducat of Transylvania -	B. 1	1½	2	4¾	2	7	6	8	11	.6
The cheq. or zacheen of Venice	B. 1	3½	2	5¾	2	10	7	19	3	.7
The old Italian pistole -	W.0	0¼	4	6½	4	6	11	16	7	.6
The doub. pistole of P. Urban, 1634	—		8	14½						
The half pist. of Innocent II. 1684	—		2	4						
A double pistole of Placentia	—		8	10						
A double pistole of Genoa, 1621	—		8	16						
A double pistole of Milan -	—		8	13½						
A single pistole of Milan -	—		4	6¾						
A pistole of Savoy, 1665 -	—		3	8½						
Doub. d. of Castil, Genoa, Portugal, Florence, Hungary & Venice	B. 1	0½	4	11	4	18	8	18	7	.7
Sing. ducats of the same places	B. 1	2½	2	5½	2	9	9	9	3	.8
Double ducats of the several forms in Germany -	B. 1	1	4	11	4	17	1	18	4	
Single ducats of the same places	B. 1	1	2	5½	2	8	5½	9	2	
Double ducats of Genoa -	B. 1	2	4	11	4	18	6	18	6	5
Sing. d. of Gen. Besancon & Zurich	B. 1	2	2	5½	2	9	3	9	3	.2
Pistole of Rome, Milan, Venice, Florence, Savoy, Genoa, Orange, Treven and Besancon	W.0	0¼	6	6	4	5	17	16	6	.7
A Barbary D. with Arabic letters on both sides, in square tablets without any effigies, &c.	W.2	1½	2	16¼	2	9	6	9	3	.5

N. B. The gold coin having been valued when guineas were at 21s. 9d. they are here reduced to the present standard of 21s.

In Ireland accounts are kept in pounds, shillings and pence Irish; divided as in Britain; but having no coins of their own, they are supplied by the different countries with which they have their commerce: Britain exchanges with Ireland upon the *l.*100 sterling, the par of which in Irish money is 108*l.* 6*s.* 8*d.*; so that the shilling sterling, according to that equation, will be worth 13 pence Irish. The course of exchange runs from 5 to 12 ℔ cent. according as the balance of trade is in favour of Ireland, or against it.

Case 1. When Irish money is required; let 100*l.* be the first term, its equivalent Irish according to the course, the second term, and the given sterling the third, then will the fourth proportional be the Irish money required.

Case 2. If sterling is required; let the course of exchange equivalent to 100*l.* be the first term, 100*l.* the second, the given Irish the third, then will the fourth proportional be the answer.

Examples of Irish Exchange.

Example 1. Glasgow remits to Ireland 375*l.* 18*s.* sterling; for how much Irish ought Glasgow to be credited for this remittance, when the exchange is at $10\frac{5}{8}$ ℔ cent.?

Sterl. Irish

*l.*100 : $110\frac{5}{8}$: : 375.9
110.$\frac{5}{8}$

39369.0
178.95 = $\frac{4}{8}$ or $\frac{1}{2}$ of 375.9
44.7375 = $\frac{1}{8}$ or $\frac{1}{4}$ of $\frac{1}{2}$

Irish *l.*395.926875 = *l.*395 18 $6\frac{3}{20}$ Answ.

The same answer can very readily be effected by Practice, thus:

375.9
35.79 = $\frac{1}{10}$ for 10 ℔ cent.
1.7895 = $\frac{1}{20}$ of $\frac{1}{10}$ for $\frac{1}{8}$ or $\frac{1}{2}$
:44737 = $\frac{1}{4}$ of $\frac{1}{10}$ for $\frac{1}{8}$

395.926875 as before.

Example 3. Ireland draws on Glasgow for *l.*395 18 $6\frac{3}{20}$ *Irish*, exchange at $10\frac{5}{8}$ ℔ cent.; how much sterling will Ireland be debited with at Glasgow when this bill is discharged?

$110\frac{5}{8}$: 100 : : 395.926875
8 160
5) 885
5)800 177)63348.300000(375.9 as given in the first example.
177
160
531
1024
885
1398
1239
1593
1593
(0)

Exchange

Exchange *with* America *and the* West Indies.

In America and the West Indies, as in other parts of the British dominions, accounts are kept in pounds, shillings and pence, divided as in Britain; and their money, for distinction sake, is called *currency*. Upon the continent, payments are seldom made in specie, as there are few coins circulating among them, but some French and Spanish pieces, the value of which by statute in the 6th year of Queen Anne, was ascertained as follows:

	Weight		*true value*		*cur. value*	
	dwt.	*gr.*	*s.*	*d.*	*s.*	*d.*
Dollar old plate Seville -	17	12	4	6	6	0
Ditto of new - -	14	—	3	$7\frac{1}{2}$	4	$9\frac{5}{6}$
Mexico ditto - -	17	12	4	6	6	0
Pillar ditto - -	17	12	4	$6\frac{1}{4}$	6	0
Peru ditto old plate - -	17	12	4	5	5	$10\frac{5}{6}$
Cross dollar - -	18	—	4	$4\frac{1}{2}$	3	$10\frac{5}{8}$
Duccatoon of Flanders -	20	21	5	6	7	4
French old crown - -	17	11	4	6	6	0
Crusado of Portugal -	11	4	2	$10\frac{1}{4}$	3	$9\frac{5}{8}$
Three guilder piece of Holland	20	7	5	$2\frac{1}{4}$	6	10
Old rix-dollar of the empire	18	10	4	6	6	0

The scarcity of specie obliges them to substitute a paper currency for carrying on their trade, which being subject to innumerable casualties, suffers generally a very great discount for sterling in the purchase of bills of exchange, or good silver or gold. This is not the case however with the West Indies; for their intercourse with the Spanish settlements furnishes them with such an abundance of specie, that at an average the exchange may be reckoned at 7 currency to 5 sterling.

The method of computing the exchange is in this case the same as with Ireland, and therefore the rules need not be repeated.

Examples of the Exchange with America.

Example 1. Glasgow receives an account of sales from Philadelphia, the nett proceeds amounting to 575*l.* 19*s.* 6*d.* currency; for how much sterling may Glasgow debit Philadephia, the exchange being at 80 ℔ cent.?

	180 : 100
Cancel the ciphers,	9 : 5 :: 575 19 6
and divide by 2	5
	9)2879 17 6
	319 19 $8\frac{2}{3}$ Answ.

Example 2. Glasgow receives a bill of exchange from Philadelphia for 319*l.* 19*s.* $8\frac{2}{3}$*d.* for how much currency is Glasgow debited at Philadelphia, the exchange being at 80 ℔ cent.?

	100 : 180
By cancelling and	5 ; 9 :: 319 19 $8\frac{2}{3}$
dividing as above.	9
	5) 2879 17 6
	575 19 6 currency, Answ.

Example

Example 3. Philadelphia is indebted to Glasgow in 1575*l.* 14*s.* 9*d.* currency; what sterling may Glasgow reckon to be remitted when the exchange is at 75 per cent.?

First, 175 : 100 : : 1575 14 9, the two first terms of which being abbreviated by dividing them by 5×5, there will be this new state:

Cur.		*Ster.*		*Cur.*
7	:	4	: :	1575 14 9
				4

7)6302 19 0

£900 8 $5\frac{1}{7}$ Sterling Answ.

Example 4. Glasgow receives a bill of exchange from Philadelphia for 900*l.* 8*s.* $5\frac{1}{7}$*d.* sterling; for how much currency was Glasgow debited, the exchange being 75 ℔ cent.?

The first and second terms being abbreviated as above, it will be

Ster.		*Cur.*		*Sterl.*
4	:	7	: :	900 8 $5\frac{1}{7}$
				7

4)6302 19 0

£1575 14 9 currency Answ.

Or by Practice thus: £900 8 $5\frac{1}{7}$ for 100
450 4 $2\frac{4}{7}$ for 50 being $\frac{100}{2}$
225 2 $1\frac{2}{7}$ for 25 being $\frac{50}{2}$

1575 14 9 175

Example 5. Glasgow consigns to Virginia goods ℔ invoice amounting to 578*l.* 11*s.* 6*d.* which are sold for 847*l.* 15*s.* 6*d.* currency; what sterling ought the factor to remit, deducting 5 ℔ cent. in full of commission and charges, and what doth Glasgow gain ℔ cent. upon the adventure, supposing the exchange at 30 ℔ cent.?

Exch.		*Com.*		
130+5 = 135	: :	100		
27	: :	20	: :	147.775
				20

3) 16955.500

9) 5651.83

627.981 to be remitted.
578 975 consigned.

49.006 gained on the whole.

Then 578.975 : 49.006 : : 100
100

578.975)4900.600($8\frac{1}{2}$ nearest
4631.800

268.800

Example

Example 6. Virginia is indebted to Glasgow in 1575*l.* 19*s.* 6*d.* sterling; with how much currency will Glasgow be credited at Virginia, when the exchange is $33\frac{1}{3}$ ℔ cent.?

First 100 : $133\frac{1}{3}$
3 : 3

300 : 400 both terms reduced to thirds:

By cancelling the cyphers, it will be 3 : 4 : : 575 19 6
4

3) 2303 18 0

£767 19 4 currency.

Or thus, £575 10 6 for 100
191 19 10 for $33\frac{1}{3}$ or $\frac{100}{3}$

Answ. Currency £767 16 4 $133\frac{1}{3}$

Example 7. Glasgow is indebted to Carolina in £5759 18 9 currency, exchange at 550 ℔ cent.; for how much sterling may Carolina value on Glasgow?

First 550 : 100. Cancel one cypher on each side and divide by 5, then it will stand thus,

11 : 2 : : 5759 18 9
2

11)11519 17 6

1047 5 $2\frac{8}{17}$ sterling Answ.

Example 8. Jamaica is indebted to Glasgow in 1550*l.* currency, for which Glasgow is ordered to draw on London, exchange 40 ℔ cent. how much money does Glasgow draw for the bill, being allowed $1\frac{1}{2}$ exchange for the draft to London?

7 : 5 : : 1550
5

7)7750
100)1107 2 $10\frac{1}{4}$ value of the bill.
2) 11 1 $4\frac{1}{2}$ at 1 ℔ cent. exchange.
5 10 $8\frac{1}{4}$ at $\frac{1}{2}$ ℔ cent.

£1123 14 11 Received at Glasgow.

OBSERVATION.

When Britain exchanges upon the 100*l.* as in the above instances, the higher the exchange is, the advantage to Britain in remitting is the greater, and in drawing the less. Suppose, for instance, that the exchange between Britain and Ireland is at 12 ℔ cent. I can in that case purchase a bill for 100*l.* sterling to discharge the debt of 112*l.* Irish, whereas had the exchange been at 5 ℔ cent. the same bill would have cost me 106*l.* 13*s.* 4*d.* sterling; but what I gain by remitting on this occasion is lost by the drawer of the bill, for his credit in Ireland is lessened by 112*l.* Irish, and he hath only received 100*l.* sterling, whereas had the exchange been at 5 ℔ cent. he would have received 106*l.* 13*s.* 4*d.* sterling for his 112*l.* Irish. They who deal in exchange with Ireland, ought to be well informed at all times of the state of trade between the two nations, and on whose side the balance lies, for as the rise

rise and fall of exchange is the true barometer of the balance of trade; so likewise by having proper intelligence of the imports from Ireland, and exports thither, one may in a great measure discern what will be the state of the exchange. Suppose, for example, Ireland had imported from Britain goods to the amount of *l*.20,000, and had exported thither to the value of but *l*.10,000, it is plain that Ireland can be at par with Britain for no more than *l*.10,000, and yet there is a balance of *l*.10,000 still due, which must be remitted to Britain before the account is evened. When there is no money due in Britain to compensate this balance, Sterling money in Ireland will become dear, and Irish money cheap, and as the demand for bills encreases, the price will be proportionably raised. The Irish merchant, who foresees this, will lay in a fund of credit in Britain for the occasion; and though at this time he can receive *l*.112 Irish for his draft of *l*.100, he may be able, by the time his bills fall due, to purchase remittances at *l*.105. The British merchant, on the other hand, will muster up all he can to purchase remittances, to raise a stock of Irish money, which, upon the turn of the balance, he can draw for, with the odds of 5 or 6 ℔ cent. perhaps in his favour.

When the exchange with the plantations in America is high, which is generally the case where there is not a sufficiency of produce fit for the British market to answer the imports of Britain, bills of exchange are often a very expensive remittance; for which reason those who have stores abroad, and can afford to lie a little out of their money, chuse rather to purchase such produce as will come to the quickest market in some other colony upon the continent, or in the West Indies, in order to be remitted from thence in produce, or in bills of exchange.

Examples of exchange applied to drawing and remitting.

Example 1. When the exchange was at 12 per cent. Britain remitted to Ireland *l*.5000; for how much sterling ought Britain to draw for a reimbursement when the exchange falls to 6 ℔ cent.?

```
First, 100 : 112 : : 5000
                     112
            100)  560000
                    5600 amount in Ireland at 12 ℔ cent.
2dly, 106 : 100 : : 5600
                     100
     106) 560000(5283  0 4½ Sterling.   Answer.
          530
          300
          212
           880
           848
           320
           318
             2
            20
            40
            12
           480
           424
            56
```

Or more expeditiously as barter.

Ir.	*Sterl.*	*Ir.*
112 -	5000 -	106

```
        112
106) 56000
     l.5283 0 4½ as before.
```

Hence Britain gains by this transaction *l* 283 0 4½, which will be found to be about 5 ℔ cent.

Exam. When the exchange with Ireland rose to 12 ℔ cent Ireland drew on London for *l* 5000 Sterling; how much Irish must be remitted to London to discharge the debt, when the exchange falls to 6 ℔ cent.?

First, 5000 at 100 ℔ cent.
500 at 10 ℔ cent.
100 at 2 ℔ cent.
5600 at 112 Irish received for drafts.

2dly, 5000 at 100 ℔ cent.
250 at 5 ℔ cent.
50 at 1 ℔ cent.
5300 at 106 Irish remitted.

Difference 300 gained by Ireland, which is 6 ℔ cent.

Exchange *with* Holland.

INTRODUCTION.

In Holland there are two banks, the one of Amsterdam and the other of Rotterdam. That of Amsterdam is not only the more famous of the two, but the most considerable in Europe. It was established on the 31st of January 1609, by the authority of the States General, under the direction of the burgomasters of the city, who having constituted themselves the perpetual cashiers of the merchants of Amsterdam, are themselves a security for the bank; and as the business of the bank is negociated by transfers, millions may be paid in a day, without the intervention of any cash, which is of the greatest consequence in expediting trade that can can possibly be imagined. Authors differ about the real sum of money that is deposited in this bank, but few have reckoned it under 30 millions sterling.

It is to this bank the city of Amsterdam owes its splendor and magnificence, which, though it possesses the greatest part of the merchants' ready money, rather promotes than interrupts the commerce, by the security and dispatch with which a bank credit is attended.

By the establishment of this bank it is ordained, that bills of exchange, and the payment of wholesale goods, shall only be in bank, unless the sum be under 300 guilders, in which case it cannot be entered into bank, without a duty of 6 stivers, excepting by the East and West India companies, who can enter into bank what sums they please without any duty whatever.

To have an account opened in the bank, there is a duty imposed of ten guilders for once, only; but if at any time that account should be overdrawn the merchant incurs a penalty of 3 ℔ cent.

A merchant may draw his cash out of the bank at any time upon allowing $\frac{1}{10}$ ℔ cent. for bank security, but if at that time the agio, that is, the difference between the bank and current money, or the discount

to

to which current money is liable, be below 5 ℔ cent. the treasurer is obliged to make good the difference, as 5 ℔ cent. which seems to have been the original agio, is always charged when it is received.

No merchant can draw for the money he puts into bank or any part of it until the next day, without making allowance of ½ ℔ cent. unless the bank had opened only the day before, after balancing the books, or at the feast of Pentecost.

All accounts with the bank must be balanced twice a year, and that within six weeks after the bank is opened, under the penalty of 15 guilders.

No procuration is good at the bank unless it is registered there, and the noting of such procuration costs 50 stivers.

The time of noting in the bank is from seven to eleven in the forenoon; after which to three in the afternoon every note carried in will cost 6 stivers, and after three none are admitted.

When money is deposited in the bank, the depositor may call for it in specie, when he wants it, upon allowing a premium seldom exceeding ½ ℔ cent. for bank security.

No money can be given in loan but upon security that is unexceptionable, and in judging of security the directors must be unanimous.

No director can use the freedom to abstract any money from the bank to supply any private demand, though but for a single day, upon pain of death.

The strictness and fidelity with which this famous bank is kept, is productive of so great a security on the part of the citizens, and contributes so much to dispatch in money matters, when a large sum can be negociated with a single debit and credit, that a bank payment is reckoned from 3 to 6 ℔ cent. better than a payment in cash, besides a premium allowed the bank for every deposit. It is no wonder then if this bank be immensely rich, since the institution is so judicious, the regulations so wise, and the direction so proper.

In Holland they keep their accounts in pounds, shillings, and pence Flemish, divided as the British pound, but more generally in guilders or florins, stivers and phennings, reckoning 16 phennings to a stiver; and 20 stivers to a guilder or florin.

They reckon likewise 6 guilders or florins to the pound Flemish.

Britain exchanges with Holland upon the pound sterling, for which the latter gives an uncertain number of shillings and pence, or grotes Flemish according to the course of Exchange, which runs from 30 to 40*s*. Flemish ℔ 20*s*. sterling. The par of 1*l*. sterling, according to Sir Isaac Newton's table, will be found to be *l*.1 16 6; but a guinea passes in Holland for 12 guilders, according to which estimation their coins may be reckoned as follows.

A duke - -	£.0	0	0	$\frac{1}{16}$
A stiver - -	0	0	1	$\frac{1}{20}$
A schilling -	0	0	6	$\frac{3}{10}$
A guilder - -	0	1	0	
A Zealand dollar	0	2	7	½
A rix dollar -	0	4	4	½
A dry guilder -	0	5	3	½
A ducat - -	0	9	2	½

To compute the exchanges with Holland, or any other place, where it is made upon the pound sterling.

Case 1. If Dutch money is required, let 1*l*. sterling be the first term, its equivalent Dutch the second, and the Sterling to be exchanged the third,

third, then will the Dutch money required be the fourth proportional. The equivalent Dutch money will likewise be found very readily by practice.

Case 2. If Sterling is required, let the Dutch money equivalent to 1*l.* sterling be the first term, 1*l.* the second, and the given Dutch the third, then will the sterling required be the fourth proportional.

Examples of Exchange with Holland.

Examp'e 1. London is indebted to Holland in *l* 270 8 2 sterling, with how much Flemish is London debited at Amsterdam, when the exchange is 35*s.* 6*d.* Flemish ⅌ pound sterling.

£. St. *£. Fl.*

```
1 : 1.775 : : 270.40833
              1.775
            ---------
            135204166
           1892858333
          18928583333
          27040833333
          ----------
          479.9749166
```

$=$ £.479 19 $5\frac{11}{20}$ Flemish.

By practice thus.

				l.	*Flem.*	
270	8	2	for	1	0	0
135	4	1	for	10	0	
67	12	$0\frac{1}{2}$	for	5	0	
6	15	$2\frac{1}{20}$	for		6	

Example 2. Holland is indebted to London in net proceeds of tobacco booked there at 479*l.* 19*s.* 6*d.* Flemish: for how much sterling may London draw, the exchange being 35*s.* 6*d.* Flemish ⅌ pound Sterling?

```
 l. Flem.  l. St.   5) l. Flem.
6) 1.775 : 1 : 479.975
5) .355    5) 95.995
   0.17     .071)19.109(270 8 2 sterling.  Answ.
                 , , ,
                 ----
                 499
                 ----
                  29
                  20
                 ----
                 580
                 ----
                  12
                  12
                 ----
                 144
                 ----
                  (6)
```

Example 3. Amsterdam remits to London 5104 guilders, 8 stivers, and 2 pennicks, exchange at 35 $6\frac{1}{2}$ Flem. banc, what will this remittance credit Amsterdam for at London?

First, find the guilders contained in the exchange, proportioning as 20 to 6 thus,

```
 20 : 6 : : 35.5416 : 10.6625
 10   3
```

Hence

Hence to multiply by .3, being the same as to multiply by 3 and divide by 10, .3 will become a multiplier; the product of which into the course of exchange will always give the guilder contained in a pound sterling; wherefore

```
35.5416
    .3
---------
10.00250 guilders=l. at 35s. 6½d. each.
```

Then 10.6625 : 1 : : 5104.40625

```
2.1325        1020.88125
 .4265         204.17625
 .9853        )40.83525(478.725=l.478 14 6.
                3412
                 6715
                  7442
                   6185
                    2140
                     4430
                      (75)
```

Or thus. 35 6½

```
          12
-------------
    5)426.6      5104 8 2
       85.3          40
-------------
                5)20417625
                 40825 25.)478.725=l.478 14 6
                  671
                 7442
                 6185
                 2140
                 4340
                 (75)
```

In multiplying by 40 the number of grotes in a guilder, 16 grotes are taken in for 8 stivers and 25 is the 2 phennings expressing the decimal of a grote.

Example 4. London is indebted to Amsterdam in *l.*478 14 6*d.* sterling, for how many guilders may Amsterdam draw, the exchange being at 35*s.* 6½*d.* ℔ pound sterling?

```
478.725
     35 schillings.
----------
2393625 }
1436175 }   at 35
139362      at 6
 19946875   at ½
----------
17014.684735 schillings.
        .3
----------
5104.405125 Guilders
```

Or

```
478.725      for — 1  0
239.3625     for — 0 10
119.68125    for — 0  5
 11.968125   for — 0  6
  .997344    for — 0 0½
----------
850.734219 l. Flemish.
         6
----------
5104.405314 Guilders.
```

Example

Example 5. A merchant in Glasgow is credited at Amsterdam for 2154 guilders, 12 stivers, and 4 pennicks, current money; for how much sterling may Glasgow value on Amsterdam, exchange 35*s*. 3½*d*. Flemish banc. agio, 4½ per cent?

	C.	*B.*	*C.*	*B.*	
First,	104 5 :	100 : :	2154.6125 :	2061.83	Answer.
2dly,	35 3½	2061.83			
	12	40			
	423.5)	82473.20			
		194.742	Answ. = *l* 194 14 10.		

Example 6. Glasgow draws on Amsterdam for *l*.194 14 10 sterling, exchange 35*s*. 3½*d*. ℔ Flem. banc. ℔ pound sterling; how much current money will pay the draft, agio at 4½ ℔ cent.?

First 194.742	for 20	Then 5°12061.83	
97.371	for 20	41.236	for 2 ℔ cent.
48.6855	for 5	41.236	for 2
2·435275	for—3	10.309	for ½
.4057125	for—½		
		2154.613	cur. guilders.
343.638475	Flem. pounds.		
6			
2061.830925			

Example 7. When the exchange is at 35*s*. what is the price of the guilder?

35
12

d. St. *d. Flem. in a guilder.*

2)420)*d.* Flem. : 240 : ; 40

3 21 — 12

(7) — 4
40

7)190

22⅙*d.* Sterl. Answer.

Example 8. When the guilder is sold at 22⅙*d.* Sterling, what is the exchange betwixt Britain and Holland?

22⅙ : 40 : : 240 Sterl.

1 — 7

4)160 — 4)1680

12)420

35*s*. Answ.

Example 9. When the bank guilder is worth 22*d.* Sterling, what ought to be the price of the current guilder, agio 4 ℔ cent. ?

```
104 : 100 : 22
              100
            -----
        104)2200
            -----
        21 2/13 d.  Answer.
```

Holland exchanges with the trading nations upon the continent as follows:

With France, upon the French crown, for 54 grotes more or less,
With Hamburgh, upon the dollar, for 32 Flemish schillings more or less,
With Spain, upon the ducat of 375 mervadies for 97 grotes more or less,
With Portugal, upon the crusado of 400 reas, for 44 grotes, more or less,
With Genoa, upon the piastre of of 5 liv. banco, for 92 grotes, more or less,
With Venice, upon the ducat of 24 gros banco, for 88 grotes more or less,
With Leghorn, upon the piastre of 20 sols d'or, for 86 grotes, more or less,
With Geneva, upon the crown of 60 sols curt. for 90 grotes, more or less,
} According to the course.

And the computations are the same with exchanges betwixt Britain and the same places.

Exchange *with the* Austrian Netherlands.

Antwerp was once the metropolis for trade of the whole Seventeen Provinces, although Amsterdam and Rotterdam are at this day by far its superiors. It is however the principal place of exchange in the Austrian Netherlands, and still hath a considerable trade. The par of a pound Sterl. at Antwerp, according to Sir Isaac Newton, is 34*s.* 11*d.* Flemish, but later authors make it different; some 35*s.* 6½*d.* others 35*s.* 2*d.* and others 38 2/21*s.* but the course is allowed by all to run from 30 to 40 schillings Flemish ℔ pound Sterling.

Examples of Exchange with Antwerp.

Exam. 1. How much Flemish will answer a London draft of *l.*374 19*s.* Sterling, exchange at 37*s.* 6*d.* ℔ pound Sterling ?

```
374 19 0  for 20
187  9 6  for 10
 93 14 9  for  5
 56 17 4½ for  2
-----------------
 3
l.703  0 7½ Flemish.  Answ.
```

Ex. 2. How much Sterling will answer an Antwerp bill of *l.*703 0*s.* 7½*d.* Flemish, exchange at 37*s.* 6*d.* Flemish ℔ pound Sterling ?

```
37 6                  703  0  7½
 2                     40
-----                 ----------
75 sixpences ; 1 : : 5) 28121.25 sixpences.
                      ----------
                    5)  5634.25
                      ----------
                    3)  1124.85
                      ----------
                        374.95=l.374 19s. Sterling.
```

In the last example one sixpence is added to the product of 40 out of $7\frac{1}{2}d.$ and the remaining three halfpence reduced to the decimal of sixpence; the division is made by the component parts of 75.

The different towns in Britain exchange with London for a small premium in favour of the latter, more or less, according to the demand for bills; and in the same manner, Antwerp, and the other towns in the Netherlands exchange with Amsterdam from $\frac{1}{8}$ to $\frac{1}{2}$ ℔' cent. in favour of Amsterdam, and the calculations in both cases are made as in factorage. We shall give an example of each.

Example 1. Glasgow draws on London for *l.*760 at 30 days $\frac{1}{8}$ exchange, how much money is received for the draft?

```
   90
  ----
   3 16 for ½ ℔' cent = 1/200.
     19 for ⅛ ℔' cent. = ¼ of 1/200.
  ----
   4 15 exchange at ⅛
  ----
£.764 15 paid for his bill.  Answ.
```

Example 2. Antwerp draws on Amsterdam for *l.*760 Flemish, exchange at $1\frac{1}{2}$ ℔' cent. how much Flemish will pay the bill at Antwerp?

```
   76
  ----
    7 12 at 1 ℔' cent. = 1/100.
    3 16 at ½ = ½ of 1/100.
  ----
   11 8 exchange at 1½.
  ----
l.771 8 paid at Antwerp.  Answ.
```

Exchange *with* Hamburgh.

INTRODUCTION.

Although the funds of the bank of Hamburgh are much inferior to those of the bank of Amsterdam, yet the integrity and exactness with which it is conducted hath procured it a very great reputation all over Europe, still more particularly in the north.

The inspection of this bank comes not under the cognizance of the senate, but as the citizens and corporations are sureties, they choose four directors by a majority of voices from among the principal of their own number. These directors must see that the regulations of the bank are duly observed, and impress the cashiers with money, without touching the treasure when there is a demand. Though the capital of this bank is supposed to be very considerable, it yet is very difficult to conclude concerning it with any degree of certainty, as the clerks and managers are bound to secrecy by oath; which hath likewise this effect, that no seizure can be made of any deposit or bank account, as no one knows how another stands with the bank. None but citizens can have the benefit of a bank-account, or of lodging money there by way of deposit, without interest. The least sum which can be wrote in bank is 100 marks lubs; and every sum betwixt 100 and 300 marks lubs that is wrote in bank is taxed with a duty of 2 schillings lubs at entry; but any sumexceeding 300 marks is entered *gratis*. The

The stated hours of transacting business in the bank are from seven to ten in the morning; but the bank is kept open to five in the afternoon for such as have a mind to write in the bank at the expense of 2 sols lubs for each sum.

Every account that is opened with the bank costs an expense of 50 rix dollars or 150 marks lubs. Loans are made out of this bank upon a deposite of silver, jewels, precious stones, *&c.* which are received upon inventory; and if not relieved at the end of six months, by paying the principal and a moderate interest, they are auctioned at the bar of the bank upon a day advertised for their sale and delivery.

They keep their accounts, in the bank, and through the city, either in rix dollars, sols, and deniers lubs, or in marks, sols, and deniers lubs. The rix dollar is worth 3 marks of 48 sols lubs weighing 532 grains.

The livre-gros or pound Flemish is equal to $7\frac{1}{2}$ marks lubs, or 20 sols gros, or 120 sols lubs.

The marks lubs is divided sometimes into 32 gros, but more generally into 16 schillings lubs, and each of these into 12 phennings.

Hamburgh exchanges with Britain in schillings and grotes Flemish, and the par of their rix-dollar is reckoned at 4*s.* 6*d.* Sterling, so that the par of 1*l.* Sterling, is 13 marks 5 schillings lubs, 35*s.* $6\frac{1}{2}$*d* Flemish.

The value of the rix-dollar being every where known, and its standard variable, it is applied to the valuation of all kinds of merchandadizes as well as coins; the principal current coins in those parts are those of Denmark and Holstein, Lubec and Hamburgh, which taking them at the par, may be valued as follows:

A tryling $\frac{1}{4}$ of a phenning -	£ 0	0	$0\frac{3}{133}$	Sterling.
A fixing $\frac{1}{2}$ of a phenning - -	0	0	$0\frac{3}{64}$	
A phenning $\frac{1}{72}$ of a schilling lubs	0	0	$0\frac{3}{32}$	
One schilling lubs $\frac{3}{16}$ of a mark	0	0	$1\frac{1}{8}$	
The dollar=2 marks - -	0	3	0	
The rix-dollar=3 marks -	0	4	6	
The ducat of $6\frac{1}{4}$ marks - -	0	9	$4\frac{1}{2}$	

The current money hath been so much adulterated of late years, that the agio hath risen from 15 to 20, to 30, and 40 ℔ cent; but all bills of exchange are paid at the bank.

Examples of Exchange with Hamburgh.

Example 1. London draws on Hamburgh for *l.*500 Sterling; how many marks must be paid at Hamburgh, the exchange at 35*s.* 9*d.* Flem, banco ℔ pound Sterling?

As 20*s.* Flem=$7\frac{1}{2}$ marks, it will 20 : 7.5 : : 35.5
The two first terms abridged by 5.4 : 1.5 : : 35.5

```
                    1.5
                 -------
            4) 53.25
                 -------
            13.3125 marks.
            =£1 Sterl.
```

Hence 15 will be a constant multiplier, and 4 a constant divisor, for finding the marks contained in the course of exchange equal to a pound Sterling.

	l.	*marks.*	*l.*	*m.*	*s.*
Then	1 :	13.3125 : :	500 :	6656	4

Or in other words, since one is the first term, multiply the marks in one pound by the given number of pounds, and the product answers the question;

For 13.3125
500
———— make
6656 25=6656 4*s.* lubs. Answ.

Or by practice thus:

35 6 Schillings Flemish are reduced into marks by
3 multiplying by 6, and dividing by 16; hence
——— the reason of this operation, which is only an
8) 106 6 abridgment of that.
———
13 5
Then 500*l.*
13 marks
————
6500 for 13 marks
125 for 4*s.* or $\frac{1}{4}$ of a mark
$31\frac{1}{3}$ for 1*s.* or $\frac{1}{4}$ of $\frac{1}{4}$
————
6656 4 marks as before.

Example 2. Hamburgh draws on London 6656 marks, 4 schillings lubs; what Sterling must be paid at London, the exchange at 35*s.* 6*d.* Flem. banco ℔ pound Sterling?

35.5
1.5
———
4)53.25
———
13.3125) 6656.25 (500*l.* Sterling. Answ.
6656.25
————
(0)

Or by practice, thus,

35.6 6656.4
6 16
——— ———
213)106500(500*l.* as before
1065
———
(0)

Ex. 3. Hamburgh is indebted to London in the neat proceeds of a consignment amounting to 5600 marks current money; for how much Sterl. may London draw, exchange at 36*s.* Flem. banco, agio 30 ℔ cent.?

Cancel a cypher in each of the first terms, and then it will be

C. *B.*
13 : 10 : : 5600
10
————
13)5600
————
$4333\frac{1}{2}$ Carried forward.

```
 36        4333⅓ banco,
  3            8
 ---       -------
108       )34666⅔(320.987=l.320 19 9 fere
            226
           ----
           1066
           ----
            946
           ----
            826
           ----
            (70)
```

Ex. 4. When the exchange with Hamburgh is at 33*s.* 6*d.* Flem. banco ℔ pound Sterling, what is the price of the mark lubs?

```
s. Fl.   s. lubs.
20  =     120
10  =      60
 5  =      30
 1  =       6
 6  =       3
      ----     d.
      219 : 240 : : 16
                 16
      ---------------
      219)3840(17 117/219
            ----
             1650
            ----
              117
```

OBSERVATIONS.

When Britain exchanges upon the imaginary price of 1*l.* Sterling, as with the Netherlands and Hamburgh, the British merchant will find his account in remitting when the course is high, and drawing when it is low; as it is better to get 36*s.* Flemish for a pound sterling, than 35*s.* If what hath been said in the last observation has been duly considered and digested, an example will be sufficient illustration.

Example of drawing and remitting.

Ex. 1. When exchange was at 36*s.* 6*d.* Flemish, Britain remitted to Amsterdam 5000*l.* Sterling, but upon the fall of the Exchange to 35*s.* Flemish, Britain drew to be reimbursed; for how much Sterling may Britain draw to bring home this remittance?

```
   Sixpences.
73 : 5000 : : 70
        73
      -----
7)365000
  -------
  l.5214 5 8 4/7     Answ.
```

Ex.

Ex 2. When the exchange was at 36*s*. 6*d*. Flemish, Britain remitted to Amsterdam 5000 guilders; but when the exchange fell to 35*s*. Britain drew for the same number of guilders; what advantage to Britain attended the negociation?

```
First, 36.5                                  2dly,  35        5000
        .3                                        .3
      ------                                   -----      .3)1000
   5)10 95      5000                            10.5      -------
   -------      -----                          -----   17)3333.33
                                                 2.1   ---------
      2.19)1000.00(456  12  5  at 36s. 6d.
           -----                                   Drawn  476   3  9½
           1240                                 Remitted  456  12  5
           ----                                 ---------------------
           1450                                  Gained   19  11  4½
           ----
            136
             20
           ----
           2720
           ----
            530
           ----
   22 × 12=1104
           ----
              9
```

Hamburgh exchanges with other trading nations as follow:

With France, upon the crown of 60 sols, for 27 schills lubs, more or less,
With Spain, upon the ducat of 375 mervadies for 83 gros, more or less,
With Portugal, upon the crusade of 400 reas, for 42 gr ss, more or less,
With Venice, upon the banc. ducat of 24 gross, for 86 gros, more or less,
With Vienna, upon 100 Hamburgh rix-dollars banco, for 139 rix-dollars of the Empine, more or less,
With Nuremberg, on ditto, for 135 dollars of Nur. more or less.
} According to the course.

EXAMPLES.

Ex. 1. Reduce 975 marks 2⅓ schillings lubs, bank money of Hamburgh, into livres, sols, and deniers tournois of France; exchange at 26¾ sols lubs banco ℔ crown, of 70 sols tournois?

```
Exchange at 27 ¼   975  2⅓
                    16
            ----  -------
            649   15602⅓
                     24
            ---------------
            649) 394456
                 -------
   Cr.          576 58. 5
                    3
            ---------------
   Livres 1730  10  5  French money.   Answ.
```

Ex.

Example. 2. In 1730 liv. 18 sols. 5 den. how many Hamburgh marks, exchange at 27 $\frac{1}{24}$ sols lubs per crown of 60 sols tournois?

```
3)1730 15 5
  ----------
  276 58 5
      27 1/24
  ----------
    4032
   1152
     24=1/24 of 576
     13½ for 30 sols
      9  for 20
      1¾ for  4
      1¾ for  4
      1/16 for--4 deniers.
  ----------
4)15602 1/16
  ----------
4) 3902½
  ----------
Marks 975 2
```

After the same manner may the exchange betwixt Hamburgh and any other place, when the exchange is made on the piece, be computed. When the exchange is made on the 100 rix dollars, the computation is similar to that betwixt Britain and the plantations.

Exchange with France.

Paris and Bourdeaux are the principal places of exchange in France, and indeed, in these places, the business of exchange is particularly studied. Accounts are kept throughout the French dominions in livres, sols, and deniers, divided as the British pound. In exchange with France we pay so many pence sterling for their crown or ecu of 3 livres, or 60 sols tournois. As they have not always any piece of coin of that value, this ideal crown, or crown of exchange, is distinguished from the real crown, or ecu d'argent, by the name of the *crown of* 60 *sols tournois.*—The exchange between France and other countries varies more than any other, occasioned by the frequent alteration of their coin, which is the effect of an arbitrary government. The king may at any time by an arret, order the money to be recoined at what number of crowns he pleases out of the mark, which must render their value variable in other places, whatever value royal authority may stamp upon them in France. By the last arret of the 15th of June, 1726, 8⅔ crowns are appointed to be coined out of the mark of 7 ounces, 17 penny weights, and 12 grains English, and each of these crowns to pass for 6 livres; so that, in that case, the mark contains 50 livres 5 sols, which is intrinsically worth 40*s.* 8½*d.* sterling. Wherefore the present par of 3 livres, or crown of 60 sols tournois, is 29.149 pence English, and whatever is paid more or les than than this, must be a gain or loss. According to this par their coins may be estimated as follows:

A denier	-	-	*l.*0	0	0 $\frac{13}{320}$
A liard of 3 deniers		-	0	0	0 $\frac{39}{320}$
A dardene of 2 liards		-	0	0	0 $\frac{29}{160}$
A sol of 2 dardenes		-	0	0	0 $\frac{63}{160}$ A frank

A frank of 30 sols or 1 livre	*l*.0	0	9¼
A crown of exchange 60 sols	0	2	5¼
A double crown of 6 livres	0	4	10½
A lewis d'or of 8 crowns	0	19	6

They have likewise half and quarter crowns and half and quarter franks.

To compute the exchanges with France.

Case 1. If French money is required, let the course of exchange in pence be the first term, 1 crown or three livres according to the requisition, be the second term, and the given Sterling reduced to pence the third, then will the fourth proportional be the answer.

Case 2. If Sterling be required, reverse the last rule, or make the calculation by the course.

These rules universally hold in computing the exchanges with those places where the exchange is made on any fixed piece, the price whereof is determined by the course.

When France exchanges with other countries, who have likewise a piece of exchange, 100 of the one is given for so many of the other, and the calculations in that proportion.

Examples of the exchanges with France.

Ex. 1. London draws on Paris for *l* 566 13 4; how many livres, &c. will clear the draft on Paris, the exchange being at 31*d.* ℔ ecu?

```
                 56613.4
                    20
               ---------
                 11333
                    12
               ---------
d. livres        136000
31 : 3 : :            3 livres.
               ---------
             31)408000(13161 5 9 3/5
                ---
                 98
                ---
                 50
                ---
                 190
                ---
                  40
                ---
                   9
                  20
                ---
                 180
                ---
                  25
                  12
                ---
                 300
                ---
                  21
```

Exam.

Exam, 2. London received from Paris 13161 livres, 5 sols, and $9\frac{3}{4}$ deniers; for how much Sterling was the draft, the exchange being at 31*d.* Sterling ℔ ecu?

l. 3 ; 31 : n ; 13161.263

```
                31
            ---------
            39483789
            ---------
2) 407999153
            ---------
12) 135999717
            ---------
20) 11333   3¾
            ---------
    566 13  3¾
```

Or thus

```
3) 13161   5   9⅔
   ---------------
8) 4387    1  11
   ---------------
30) 548    7   9  at 30d.
     18    5   7  at 1
   ---------------
   l.566  13   4  Answ.
```

Exchange *with* Spain.

The monies of Spain are of two sorts, the one called *plate money*, and the other *vellon*. A rial vellon is worth in Spain $8\frac{1}{2}$ quarts copper money, the rial of old plate of Exchange is worth 16 vellon, and the effective rial of new plate 17; which makes a difference between these two species of rial as 32 to 17, or $53\frac{1}{8}$ ℔ cent.

By the word *plate* is understood silver money, wherein some of the merchants keep their accounts; and that which is used for the negociation of foreign exchange is distinguished by the name of *old plate*, which is ideal in the same sense with the exchange crown of France, or the pound sterling of Britain.

The foreign bankers or remitters at Madrid, Cadiz, Seville, &c. keep their accounts in piastres, rials and mervadies old plate, reckoning 34 mervadies to a rial, and 8 rials to a piastre, the par of which is 3*s.* 7*d.* sterling.

The shopkeepers at Madrid, the custom-house, and other dealers within the kingdom, keep their accounts in rials, and mervadies vellon. Some merchants, particularly in Valencia, keep their accounts in piastres, sols and deniers, divided as the French livre, or the British pound.

The doubloon of exchange is equal to 4 piastres, or 32 rials.

The ducat, or ducado current is equal to 11 rials of old plate, or 374 mervadies; but the ducat of exchange is equal to 375 mervadies.

The piastre of exchange is likewise reckoned at 15 rials vellon, and 2 mervadies.—It is proper that a drawer of a bill upon Spain should expressly stipulate the payments to be made either in gold or silver, or the bearer of the bill may sustain a loss of $1\frac{1}{2}$ ℔ per cent.

The Spanish silver and copper coins, from the above par, may be estimated as follows:

A mervadie - - -	0	0	$0\frac{43}{374}$
A quartile=2 mervadies - -	0	0	$0\frac{43}{187}$
A rial plate=17 quartiles, or 34 mervadies,	0	0	$5\frac{3}{4}$
A pistrine=2 rials plate - -	0	0	$10\frac{1}{4}$
A dollar, old plate=Seville 10 rials -	0	4	6
A dollar of new plate=8 rials plate -	0	3	7
Mexico ditto - - -	0	4	6
Pillar ditto - - -	0	4	$6\frac{1}{2}$
Peru ditto old plate - - -	0	4	5
A cross dollar - - -	0	4	$4\frac{3}{4}$

The

The gold coins are pistoles and their fractions: the pistole is worth 4 dollars, or 17*s.* 11*d.* and the fractions in proportion.

The course between Britain and Spain is always below par, from 35 to 40 pence ℔ piastre.

Examples of Exchange with Spain.

Ex. London remits to Cadiz *l.*576 12 $3\frac{3}{4}$ Sterling, exchange at $37\frac{7}{8}$*d.*

```
d.   piast.      l.
37 7/8 : 1  : :  576 12 2¾
                  20
303              ------
                 11532
                    12
                 ------
                 138386
                      8
                 ------                 piast.  ri.  mer.
      303)1107094.3653.775=3663.  6   7   Answ.
                 ------
                 1980
                 ------
                  1629
                  ----
                  1144
                  ----
                  2350
                  ----
                  2290
                  ----
                  1690
                  ----
                   175
```

Ex. 2. Cadiz remits to London 3653 piast. 6 ri. 7 mer. at $37\frac{7}{8}$ exchange ℔ piastre; what will the remittance amount to in London?

```
                 3653.775
                 ---------
1/10             365.3775=2s.
1/2              182.6887=1
1/3               22.8361=1½
1/4                5.7090— 3/8
                 ---------
        576.6113=l.576 12 2¾  Answ.
```

Rials vellon are reduced into rials of exchange, and the contrary, piastres effective into piastres of exchange, and rials vellon, as in the following examples.

Ex. 1. Reduce 5005 ri. 18 mer. vellon to rials of exchange.

ri.

ri. mer.
5005 16
$8\frac{1}{2}$

40044 = the product of 8, to which 4 is added for 16 m.
$2502\frac{1}{2}$ = the product of $\frac{1}{2}$

4) $42546\frac{1}{2}$ = the product of $8\frac{1}{2}$ quarts in a rial vellon.
4) $10636\frac{5}{8}$
$2659\frac{5}{32}$ rials of exchange Answ.

Exam. 2. Reduce 2659 ri. 5 mer. of exchange, to rials vellon.

2659 5
10 quarts in a rial of exchange.

8.5)$4256\frac{1}{2}$

Rials 5005 16 mer. vellon. Answ.

Exam. 3. Reduce 250 piastres effective to rials vellon.

8

2000
$\frac{1}{2}$ 8

16000
1000

16) 17000

1062 16 mervadies vellon. Answ.

In most of the inland towns in Spain they keep their accounts in mervadies, hundreds and thousands of mervadies, and exchange upon the ducat of 375 mervadies.

EXAMPLE.

Spain is indebted to Britain in 5745 ℔ 575 mervadies at 53*d.* sterling ℔ ducat of 375 mervadies: how much sterling will even the account in Britain?

5) 5745 ℔ 575

£.12) 1149.115 for 4*s.* sterling.
95 759 for 4*d.*

£.1244.874 = £.1244 17 6

Exchange with Portugal.

In Lisbon, and in general, throughout the Portuguese dominions, accounts are kept in milreas and reas, reckoning 1000 of the latter to one of the former. The milrea is no real coin, but an imaginary piece of account, of which a crusadoe of silver contains $\frac{480}{1000}$ or 0 ℔ 480 = 480 reas. The par of a milrea is 5*s.* $7\frac{1}{2}$*d.* according to which the gold monies of Portugal are as follow:

The piece of 25 ℔ 600 double Joannes	£.7	4	0
Ditto of 24 - - -	6	15	0
Ditto of 12 ℔ 800 single Joannes	3	12	0
Ditto of 12 - - -	3	7	6
Ditto of 6 ℔ 400 half Joannes	1	16	0
Ditto of 4 ℔ 300 moidore-stamped	1	7	0

The

The piece of 3 ℔ 200 quarter Joannes -	£.0	18	0
Ditto of 2 ℔ 400 half moidore - -	0	13	6
Ditto of 1 ℔ 600 $\frac{1}{8}$ Joannes - -	0	9	0
Ditto of 1 ℔ 200 quarter moidore -	0	6	9
Ditto of 0 ℔ 800 $\frac{1}{15}$ Joannes or testoon piece	0	4	6
The silver monies are as follow:			
The crusado of 400 reas not stamped -	£.0	2	3
Ditto of 480 reas stamped in 1643 -	0	2	$8\frac{2}{5}$
The 12 vintin piece of 240 reas -	0	1	6
The 5 ditto of 100 reas - -	0	0	9
The 2 $\frac{1}{2}$ vintin ditto of 50 reas - -	0	0	$4\frac{1}{2}$
The copper coins as follow:			
The vintin piece of 20 reas - -	0	0	$1\frac{1}{2}$

The half and quarter ditto, according to the same proportion.

The course of exchange betwixt Britain and Lisbon is betwixt 5 and 5*s.* 3*d.*

EXAMPLES.

Exam. 1. London remits to Oporto *l.*578 : 19 : 6, exchange at 5*s.* 3*d.* ℔ milrea; what will be received at Oporto?

s.	*d.*	m.		£.	*s.*	*d.*
5	3	1	: :	978	19	6
4				20		
21 threepen.				11579		
				4		
				3) 46318		
				7) 15439 ℔ 333		
				2205 ℔ 619 Answ.		
				mil.	reas.	

Exam. 2. Oporto remits to London 2205 ℔ 619 exchange at 5*s.* 3*d.* ℔ milrea; how much sterling will this be reckoned at in London?

4)2205 619

20) 551.4075 at 5*s.*
27.5702375 at 3*d.*

578.9749785=578 : 19 : 6 Answ.

Exchange with Genoa.

St. George's bank hath a prodigious sway in the republic of Genoa, and is constituted of such branches of the public revenue as have been mortgaged by the government for the payment of such sums as have been borrowed during the exigencies of the commonwealth. The administration is during life, by which means it hath become a kind of inferior senate which often breaks the uniformity of their aristocrat government.

Accounts are kept in the bank in piastres or pezzoes, which are divided into soldi and denari, as the British pound; but some of the merchants keep their accounts in lires, or liras, soldi and denari, divided as before: this money is only $\frac{1}{5}$ of the value of the other, as the Scots money is $\frac{1}{12}$ of sterl.

The par of { a pezzoe or piastre is 54*d.*
a lire or lira - $10\frac{4}{5}$

According

According to which their coins may be estimated as follow:

A denari - - - - -	0	0	$0\frac{9}{240}$
A soldi of 12 denari - - - -	0	0	$0\frac{9}{12}$
A chevalet or 4 soldi - - - -	0	0	$1\frac{1}{4}$
A testoon or 30 soldi - - - -	0	1	$1\frac{1}{2}$
A genoini or 60 testoons - - -	0	6	9
A pistole - - - - -	0	15	0
A Spanish pistole - - - -	0	17	11

The exchange runs between 45 and 50*d.*

Examples of Exchange.

Exam. 1. In 784 *pez.* 19*s.* 6*d.* lire money, how much money of exchange?

	p.	s.	d.	
5)	784	19	6	lire money.
	156	19	$10\frac{4}{5}$	exchange money Answ.

Exam. 2. Reduce 156 *pez.* 19*s.* $10\frac{4}{5}$*d.* exchange money, to lires?

156	19	$10\frac{4}{5}$	
		5	
784	19	6	lire money, Answ.

Example 3. London is indebted to Genoa in 1710*l.* 16*s.* 4*d.* for how many pezzoes may Genoa value on London, the exchange at $47\frac{1}{2}$*d.*?

d.	$\frac{1}{2}$p.		pez.		£.	*s.*	*d.*		$\frac{1}{2}$ p.	
$47\frac{1}{2}$	= 95	:	1	: :	1710	16	4	=	821192	
										s. *d.*
									8644	2 6 Answ.

Exam. Genoa is indebted to London 8644 *pez.* 2*s.* 6*d.*; for how much sterling may London value on Genoa, the exchange at $47\frac{1}{2}$ ₱ pezzoe?

6)	8644	2	6	
8)	1440	13	9	for 40*d.*
2)	110	1	$8\frac{5}{8}$	for 5
	90	0	$10\frac{3}{8}$	for $2\frac{1}{2}$
	1710	16	4	Answer.

Exam. 5. London draws on Genoa for 1710*l.* 16*s.* 4*d.* sterling; how much money will pay the draught, exchange at 48*d.* ₱ piastre?

	1710	16	4	
				5 time 4*s.* in a pound sterling.
Pezzoes	8554	1	8	of exchange.
				5 liras in a pezzoe.
	42770	8	4	lires money. Answer.

Exam. 6. Genoa is indebted to London in 42770 pez. 8*s.* 4*d.* lire money, how much sterling will this amount to, the exchange at 4*s.* ₱ pezzoe?

5)	42770	8	4	
5)	8554	1	8	pezzoes of exchange.
£.	1710	16	4	sterling, at 4*s.*

Exchange with Leghorn.

In Leghorn accounts are kept in piastres, soldi, and denari, divided as at Genoa. Some likewise keep their accounts in liras or lires, as the piastre; but this money is only $\frac{1}{5}$ of the money of the exchange.

The par of London is 4*s.* 4*d.* but the course runs from 45 to 30*d.*

The coins of Leghorn may be estimated as follow:

A denari -	-	-	£0	0	$0\frac{13}{30}$
A quartini -	4 denari	-	0	0	$0\frac{13}{30}$
A soldi - -	3 quartini	-	0	0	$0\frac{13}{30}$
A caraca or grain	5 quartini	-	0	0	$0\frac{13}{18}$
A julio or paulo	8 grains	-	0	0	$5\frac{7}{9}$
A piastre of exchange	-	-	0	4	4
A ducat of 150 soldi	-	-	0	5	5
A pistole of 21 lires	-	-	0	15	6

Examples of Exchange.

Exam. 1. London draws on Leghorn for 465*l.* 19*s.* 6*d.* sterling; what must be paid at Leghorn, the exchange at 46*d.* ℔ piastre?

```
46 : 1 : : 465   19   6
           290
          ----
          9319
             6
        -------
        23) 55917
        ---------------------
Piastres   2431   3   5¾
```

Exam. 2. Leghorn draws on London for 2431 piast. 3*s.* $5\frac{3}{4}$*d.* what will pay the bill at London, exchange at 46*d.* ℔ piastre?

```
6) 2431   5   5¾
-----------------
8)  405   3  11      for 40d.
5)   50  12  11⅞     for  5
     10   2   6¾     for  1
-----------------
    465  19   6   Answ.
```

Exam. 3. London is indebted to Leghorn in 6535 piast. 9*s.* 6*d.* lire money; what sterling stands an equivalent in the London merchants' books, the exchange being at 50*d.* ℔ piastre?

```
6) 6535   9   6
-----------------
6) 1089   4  11   money of exchange
4)  181  12   9⅚  at 40d.
     45   7   8½  at 10
-----------------
    226  13   6¼  at 50 Answer.
```

By estimating the fractions sometimes above their value, and at other times below their value, as seems most convenient, perplexing denominators are avoided, and the answer found with sufficient exactitude.

Exchange with Venice.

The bank of Venice, or banco del giro, is a public depository for the reception of the merchants and traders money, established by an edict of the republic,

republic, enacting that the payment of merchandizes by wholesale, and bills of exchange, is to be made in bank; and that all debtors and creditors shall be obliged, the one to carry their money to the bank and the other to receive their payment in bank, by transfers from the one account to the other. But to remedy the inconvenience that may arise for want of ready money to satisfy the demands of strangers, to supply the necessities of real trade, a ready money bank account hath been opened, for effective payments, which, instead of diminishing the funds of the bank, hath been found by experience, greatly to have increased them.——The funds of this bank are fixed to 5,000,000 of ducats, for the administration of which the republic is guarantee.—The accounts of the bank are kept in livres, sols, and deniers gros; the livre is equal to 10 ducats bank, or 240 gros, the ducat being equal to 24 gros.

Money of exchange is always understood to be that of ducats in bank, which is imaginary, 100 whereof make 120 ducats current money; so that the difference between bank and current money is an agio of 20 ℔ Cent. though the brokers have invented another agio to be added, which is more or less according to bargain.

The par of a ducat banco is 4*s.* 3*d.* sterling, and the course between 45 and 50*d.*

The Venetian coins are as follow;

A pacoli - -	0	0	$0\frac{5}{181}$
A soldi, or 12 pacoli -	0	0	$0\frac{60}{181}$
A jule, or 18 soldi -	0	0	$5\frac{175}{181}$
A restoon, or 3 jules -	0	1	$5\frac{163}{181}$
A ducat current, or 124 soldi	0	3	4
A chequin, or 17 livres -	0	9	2

Lire money is divided as the British pound, and 1 ducat banco is worth $7\frac{4}{5}$ lires.

Examples of Exchange.

Exam. 1. London draws on Venice for *l.*541 18*s.* sterling, how much must be paid at Venice, exchange at $45\frac{5}{8}$*d.* ℔ ducat banco?

```
          541   18
           20
        ------
        10838
           12
 ----------------------  duc.    s.    d.
 45.625) 130056.000(2850    10    10 14/37 Answer.
         --------
         388060
         ------
         230600
         ------
          24750
             20
         495000
         ------
          38750
             12
         ------
         456000
         ------
           8750
```

Exam.

Exam. 2. Venice draws on London for 2850 *duc.* 10*sil.* $10\frac{14}{73}$*den.* banco exchange at $45\frac{5}{8}$*d.* ℔ ducat; how much sterling will pay the draught?

```
6) 2850  10  10 14/73
5)  475   1   9 2/3  at 40d.
8)   59   7   9      at 5
      7   8   5 1/2      5/8
£.541  18   0  at 45 5/8   Answ.
```

Exam. 3. Venice is indebted to London in 4789 *duc.* 19*s.* 3*d.* current money; how much sterling may London draw for, agio at 20 ℔ Cent. when the exchange is 4*s.* 1*d.* ℔ ducat banco?

```
6 : 5 : : 4789  19   3 current money
                     5
6) 23949  16   3
10)  3991  12   8 1/2 banc. money
2)    399   3   3 3/4  at 2
      199  11   7 5/8  at 1
12)   199  11   7 5/8  at 1
       16  12   7 5/8  at 0 1
£.814  19   2 1/8  at 4 1
```

The first two terms are abridged by cancelling the cyphers, and reducing the remaining figures to their lowest terms.

The foregoing are the remarkable places of exchange in Europe with which Britain has occasion to negociate, as all other places with which we may have commerce, receive and make payments by the medium of Amsterdam, Hamburgh, or Venice; and if the examples of converting money of one country into that of another hath been properly attended to, it may reasonably be presumed, when the course of exchange is known, that there will be very little difficulty in reducing sterling to its equivalent value in the money of account in any other country, and the contrary.

OBSERVATION.

When Britain exchanges on the piece of foreign money, as the French crown, Venetian ducat, &c. Britain ought to remit when the exchange is low and draw when it is high, to negociate with advantage. The reasons will be obvious: for *l.*100 will go further in purchasing ducats, crowns, milreas, &c. when the course of exchange is at 40*d.* than when it is at 50*d.* and 130 crowns will go further in paying a debt due by France to London, when the exchange is 32*d.* ℔ than when it is only at par.

EXAMPLES.

Exam. 1. London is indebted to France in 1000 crowns, for payment of which one bill of 500 crowns is purchased at $31\frac{1}{2}$*d.* and another at 30*d.* what difference ℔ Cent. in the purchase?

```
First, 500 exch. at 31 1/2  2nd. 30 : 1  1.5 : : 102
  8) 500                                          2.5
2.0)  62  10     at 30d.                   30) 150.0
       3   2  6 at  1 1/2d.                    5 ℔ Cent. diff.
      65  12  6 at 31 1/2d.
      62  10  0 at 30d.
£.128   2  6 was paid sterling.
```

Exam.

Exam. 2. When the exchange was at 5*s.* London remitted to Portugal 500*l.* sterling, but when the exchange rose to 5*s.* 6*d.* London drew to be reimbursed of this remittance; for how much sterling was the bill sold?

Sixpences.	£.	Sixpences.		
10 :	500	: : 11	Or 500 × 4 = 2000 mil. at 5*s.* 6*d.*	
	11			11
10)	5500		4)	22000
	£.550 Answer.			£.550 Sterling.

Exam. 3. When the exchange was at 31*d.* Britain remitted to France 1000 crowns, but when the exchange rose to 32*d.* Britain drew for the same number of crowns; what was paid for the remittance, and how much was received for the draught?

1000 crowns at 31*d.*			
125			at 30*d.*
4	3	4	at 1*d.*
£.129	3	4	paid at 31*d.*
4	3	4	at 1*d.*
£.133	6	8	recd. at 32*d.*

Note, In exchanging with other places of Europe not mentioned, we use the medium of Amsterdam and Hamburgh, which hath rendered Amsterdam despotic in the article of exchanges.

Comparison of WEIGHTS and MEASURES.

AS it is of the utmost importance for the extensive trader, not only to be acquainted with the weights and measures of the different countries with which he may have occasion to deal, but with their relation one to another; I shall now insert two tables, presenting the conformity which the weights and measures of the most noted trading places of Europe have with one another, discoverable by inspection, to which are prefixed a few examples of their comparison.

Examples of the Comparison of Weights and Measures.

Exam. 1. If 7 aunes of Paris make 9 yards of London, 36 yards of London 49 aunes of Holland, 7 aunes of Holland 9 braces of Milan, 3 braces of Milan 2 vares of Arragon, 5 vares of Arragon 2 canes of Montpellier, 9 canes of Montpellier 10 canes of Thoulouse, and 4 canes of Thoulouse 9 aunes of Troyes in Champaigne; how many aunes of Troyes will measure 100 aunes of Paris?

Antecedents

Antecedents.		Consequents.
7 aunes of Paris	=	9 yards of London
36 yards of London	=	49 aunes of Holland
7 aunes of Holland	=	9 braces of Milan
3 braces of Milan	=	2 vares of Arragon
5 vares of Arragon	=	2 canes of Montpellier
9 canes of Montpellier	=	10 canes of Thoulouse
4 canes of Thoulouse	=	9 aunes of Troyes;
How many aunes of Troyes	=	100 aunes of Paris?

Both sides of the equation being abridged, the operation will stand

$$\frac{3 \times 100}{2} = 150 \text{ aunes of Troyes. Answ.}$$

Exam. 2. Suppose you owe 100 anees of wheat at Lyons, and would know what quantity you would purchase at Macon to replace them, and have no other mean of knowledge but the following, *viz.*

3 anees of Lyons	=	4 settiers of Paris
1 settier of Paris	=	2 bushels of Bourdeaux
36 bushels of Bourdeaux	=	27 muds of Amsterdam
27 muds of Amsterdam	=	46 sandegas of Cadiz
230 sandegas of Cadiz	=	57 anees of Macon
How many of Macon	=	100 of Lyons?

Both sides of the equation being abridged, we will have

$$\frac{46 \times 2 \times 100}{115} = 80 \text{ anees of Macon to replace 100 at Lyons.}$$

Exam. 3. Suppose 103℔ of Amsterdam weigh 100℔ of Paris; 100℔ of Paris 150℔ of Genoa; 100℔ of Genoa 70℔ of Leipsic; 100℔ of Leipsic 160℔ in Milan: how many ℔ of Milan will 54℔ of Amsterdam weigh?

The terms in this example being equated and abridged it will be

$$\frac{3 \times 2 \times 7 \times 528}{5 \times 5} = 920\tfrac{16}{25} \text{ of Milan} = 548\text{℔ of Amsterdam.}$$

Exam. 4. Suppose a merchant of Hamburgh, not knowing the proportion between the ell of that place and yard of London, and having orders to procure 81 yards of cloth, of which 7 ells of Hamburgh must be had for 3*l.* sterling; how shall he discover how many pounds sterling the 81 yards will amount to, only by knowing that 7 ells of France make 9 yards of London, and 7 ells of Holland make 4 ells of France, and that 1 ell of Holland makes $1\frac{1}{5}$ of Hamburgh:

Note, since $1 = 1\frac{1}{5}$, consequently $5 = 6$, which dispatches the fraction

9 yards of London	=	7 ells of France
4 ells of France	=	7 ells of Holland
5 ditto of Holland	=	6 ditto of Hamburgh
7 ditto of Hamburgh	=	3*l.* Sterling
How much sterling for		81 yards?

Both sides of the equation being abridged, it will be

$$\frac{9 \times 7 \times 3 \times 3}{2 \times 5} = £.56\ 14s. \text{ Answ.}$$

FINIS.

Grange Castle

William Ipp

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